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AVOCENT CORP
Form 8-K
October 19, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) October 19, 2006

AVOCENT CORPORATION

(Exact name of registrant as specified in its charter)

DELAWARE

000-30575

91-2032368

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

4991 CORPORATE DRIVE

HUNTSVILLE, AL

35805

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code (256) 430-4000

n/a

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 2.02 Results of Operations and Financial Condition.

On October 19, 2006, Avocent Corporation publicly disseminated a press release announcing its financial results for its third quarter ended September 29, 2006. The information contained in the press release is incorporated herein by reference and furnished as Exhibit 99.28 hereto.

In addition, Avocent is providing additional commentary regarding the financial results for its third quarter ended September 29, 2006. The information contained in the commentary is incorporated herein by reference and is furnished as Exhibit 99.29 hereto.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

| Exhibit Number | Description of Exhibit |
|----------------|---|
| 99.28 | Press Release issued October 19, 2006 |
| 99.29 | Commentary Regarding the Third Quarter 2006 Financial Results |

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AVOCENT CORPORATION

Date: October 19, 2006

By: /s/ Edward H. Blankenship

Edward H. Blankenship
Senior Vice President of
Finance and Chief Financial Officer

EXHIBIT INDEX

| Exhibit | Description |
|---------|---|
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| 99.29 | Commentary Regarding the Third Quarter 2006 Financial Results |