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DECKERS OUTDOOR CORP Form 8-K April 26, 2007

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

FORM 8-K

Date of Report (Date of earliest ever	nt reported): April 26, 2007
DECKERS OUTDOOR CO	ORPORATION
(Exact name of registrant as spe	ecified in its charter)
Delaware	
(State or other jurisdiction	n of incorporation)
0-22446	95-3015862
(Commission File Number)	(IRS Employer Identification No.)
495A South Fairview Avenue, Goleta, Californ	ia 93117
(Address of principal executive offices)	(Zip code)
Registrant's telephone number, including area	a code (805) 967-7611
Check the appropriate box below if the Form simultaneously satisfy the filing obligation following provisions:	
[] Written communications pursuant to Rule (CFR 230.425)	425 under the Securities Act (17
[] Soliciting material pursuant to Rule 14a- CFR 240.14a-12)	-12 under the Exchange Act (17
[] Pre-commencement communications pursuant Exchange Act (17 CFR 240.14d-2(b))	to Rule 14d-2(b) under the
[] Pre-commencement communications pursuant Exchange Act (17 CFR 240.13e-4(c))	to Rule 13e-4(c) under the

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Item 2.02. Results of Operations and Financial Condition

On April 26, 2007, Deckers Outdoor Corporation issued a press release announcing its financial results for the three months ended March 31, 2007 and held a conference call regarding its financial results for the first quarter of 2007 ended March 31, 2007. A copy of the press release is attached hereto as Exhibit 99.1 and incorporated by reference herein.

The information in this Form 8-K and the Exhibits attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), nor shall they be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No.	Description	
99.1	Press release, dated April 26, 2007	

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.

Deckers Outdoor Corporation

Date: April 26, 2007 /s/ Zohar Ziv

Zohar Ziv, Chief Financial Officer