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): April 27, 2004

ATHEROS COMMUNICATIONS, INC.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction

0-50534 (Commission 77-0485570 (IRS Employer

 $of\ incorporation)$

File Number)

Identification No.)

529 Almanor Avenue, Sunnyvale, California 94085

(Address of principal executive offices) (Zip Code)

Registrant s telephone number, including area code: (408) 773-5200

Not Applicable

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

Item 12. Results of Operations and Financial Condition.

The information in this Current Report is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act), or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On April 27, 2004, the Registrant issued a press release regarding its financial results for its fiscal quarter ended March 31, 2004. The full text of the Registrant s press release is furnished herewith as Exhibit 99.1.

Exhibit	Description
99.1	Press Release dated April 27, 2004

SIGNATURE

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.

Dated: April 27, 2004

ATHEROS COMMUNICATIONS, INC.

By: /s/ Jack R. Lazar

Name: Jack R. Lazar

Title: Vice President and Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description
	
99.1	Press Release dated April 27, 2004.