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CONCORD CAMERA CORP  
Form 8-K  
September 14, 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): September 14, 2006

CONCORD CAMERA CORP.

-----  
(Exact name of registrant as specified in its charter)

New Jersey

13-3152196

-----  
(State or other jurisdiction  
of incorporation)

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(I.R.S. Employer  
Identification Number)

0-17038

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(Commission File Number)

4000 Hollywood Boulevard, North Tower, Hollywood, Florida

33021

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(Address of principal executive offices)

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(Zip Code)

Registrant's telephone number, including area code: (954) 331-4200

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))

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

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On September 14, 2006, Concord Camera Corp. ("Concord") issued a press release announcing Concord's financial results for the quarter and fiscal year ended July 1, 2006. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information in this Current Report on Form 8-K and the exhibit attached hereto 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, nor shall they be deemed 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 filing.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

| Exhibit<br>Number | Description of Document                |
|-------------------|--|
| -----             | -----                                  |
| 99.1              | Press Release dated September 14, 2006 |

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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 thereunto duly authorized.

CONCORD CAMERA CORP.

Date: September 14, 2006

By: /s/ Blaine A. Robinson

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Blaine A. Robinson, Vice President -  
Finance, Treasurer and Assistant  
Secretary

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