

ATHEROS COMMUNICATIONS INC

Form 8-K/A

March 05, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K/A

Amendment No. 1

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 18, 2006

ATHEROS COMMUNICATIONS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction

of incorporation)

0-50534
(Commission File Number)

5480 Great America Parkway

Santa Clara, CA 95054

(Address of principal executive offices and zip code)

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

77-0485570
(I.R.S. Employer

Identification No.)

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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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EXPLANATORY NOTE

On December 22, 2006, Atheros Communications, Inc., a Delaware corporation (the Company), filed a Current Report on Form 8-K to report that on December 18, 2006, it had completed the first closing of privately-held Attansic Technology Corporation, a Taiwan-based corporation, (Attansic) pursuant to the terms of a Share Purchase Agreement dated October 23, 2006 (the Agreement) by and among: the Company; Attansic; Asuspower Investments Ltd. and Atheros Communications, Inc. This Current Report on Form 8-K/A is being filed to provide the financial statements and pro forma financial information described under Item 9.01 below. These financial statements and information are filed as Exhibits 99.1 and 99.2.

Item 9.01 Financial Statements and Exhibits.

(a) *Financial Statements of Businesses Acquired*

The required financial statements of Attansic as of and for the nine-months ended September 30, 2006 and as of and for the year ended December 31, 2005, are attached hereto as Exhibit 99.1 and are incorporated in their entirety herein by reference.

(b) *Pro Forma Financial Information*

The required pro forma financial information of the Company for the year ended December 31, 2006, is attached hereto as Exhibit 99.2 and is incorporated in its entirety herein by reference.

(d) *Exhibits*

Exhibit

Number	Description
23.1	Consent of Independent Auditors with respect to Attansic Technology Corporation
99.1	Financial statements of Attansic Technology Corporation as of and for the nine months ended September 30, 2006 and as of and for the year ended December 31, 2005.
99.2	Pro forma financial information for the year ended December 31, 2006.

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.

Dated: March 2, 2007

Atheros Communications, Inc.

By: /s/ Jack R. Lazar
Jack R. Lazar
Vice President and Chief Financial Officer

EXHIBIT INDEX

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