BOOTS & COOTS INTERNATIONAL WELL CONTROL INC

Form 8-K

March 11, 2008

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): March 10, 2008

BOOTS & COOTS INTERNATIONAL WELL CONTROL, INC.

(Exact name of Registrant as specified in its charter)

<u>Delaware</u> <u>1-13817</u> <u>11-2908692</u>

(State or other jurisdiction of (Commission (I.R.S.

incorporation or organization) Employer

File Number)

Identification

No.)

7908 N. Sam Houston Parkway W.

5th Floor

Houston, Texas 77064

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (281) 931-8884

(Former

name,

former

address

and

former

fiscal

year, 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))

Item 2.02 Results of Operations and Financial Condition.

On March 10, 2008 the Company issued a press release announcing its financial results for its fourth quarter and twelve months ended December 31, 2007. A copy of the press release issued by the Company is attached hereto as Exhibit 99.1.

The Company's press release announcing its financial results for its fourth quarter and twelve months ended December 31, 2007 contains non-GAAP financial measures. Generally, a non-GAAP financial measure is a numerical measure of a company's performance, financial position, or cash flows that either excludes or includes amounts that are not normally excluded or included in the most directly comparable measure calculated and presented in accordance with United States generally accepted accounting principles, or GAAP. Pursuant to the requirements of Regulation G, the Company has provided quantitative reconciliations within the press release of the non-GAAP financial measures to the most directly comparable GAAP financial measures.

Item 9.01 Financial Statements and Exhibits.

- (c) Exhibits. The following exhibits are furnished as part of this current Report on Form 8-K:
 - 99.1 Press Release dated March 10, 2008

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.

BOOTS & COOTS INTERNATIONAL WELL CONTROL, INC.

Date: March 10, 2008 By: /s/ Gabriel Aldape

Gabriel Aldape

Chief Financial Officer

INDEX TO EXHIBITS

Exhibit

Number Description

99.1 Press Release dated March 10, 2008.