

PORTA SYSTEMS CORP  
Form 8-K  
May 14, 2007

**SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549-1004**

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**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):  
May 11, 2007**

**Porta Systems Corp.**  
(Exact name of registrant as specified in its charter)

Commission File Number: 1-8191

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**11-2203988**  
(IRS Employer Identification No.)

**6851 Jericho Turnpike, Syosset, New York**  
(Address of principal executive offices)

**11791**  
(Zip Code)

516-364-9300  
(Registrant's telephone number, including area code)

Not Applicable  
(Former name or former address, 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 May 11, 2007, the Company issued a press release reporting the results of operations for the first quarter ended March 31, 2007.

**Item 9.01 Financial Statements and Exhibits**

(c)	Exhibits
99.1	Press release issued May 11, 2007.

**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.

**Porta Systems Corp.**

Date: May 14, 2007

By: /s/Edward B. Kornfeld

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Edward B. Kornfeld  
Chief Executive Officer and  
Chief Financial Officer