INTER PARFUMS INC Form 8-K May 10, 2007

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): <u>May 9, 2007</u>

Inter Parfums, Inc. (Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization) 0-16469 Commission File Number 13-3275609 (I.R.S. Employer Identification No.)

551 Fifth Avenue, New York, New York 10176 (Address of Principal Executive Offices)

212.983.2640

(Registrant's Telephone number, including area code)

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

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligations of the registrant under any of the following provisions (see General Instruction A.2 below):

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting Material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Edgar Filing: INTER PARFUMS INC - Form 8-K

Item 2.02. Results of Operations and Financial Condition.

Certain portions of our press release dated May 9, 2007, a copy of which is annexed hereto as Exhibit no. 99.1, are incorporated by reference herein, and are filed pursuant to this Item 2.02. They are as follows:

 \cdot The 1st, 2nd, 3rd, 4th, certain portions of the 5th, and the full 6th paragraphs, all relating to income and expense for the first quarter of fiscal year ending December 31, 2007

- \cdot The 10th paragraph relating to the conference call to be held on May 10, 2007
- \cdot The consolidated statements of income and consolidated balance sheet.

Item 7.01. Regulation FD Disclosure.

Certain portions of our press release dated May 9, 2007, a copy of which is annexed hereto as Exhibit no. 99.1, are incorporated by reference herein, and are furnished pursuant to this Item 7.01 and Regulation FD. They are as follows:

· Certain portions of the 5th paragraph and the 7th full paragraph relating to product launches and roll-outs

- · The 8th paragraph relating to 2007 guidance
- · The 11th paragraph relating to a general business statement of our company
- \cdot The 12th paragraph relating to forward looking information.

 \cdot The balance of such press release not otherwise incorporated by reference in Items 2.02 and 8.01.

In accordance with General Instruction B.2. of Form 8-K, the information furnished pursuant to this Item 7.01 and Regulation FD in this report shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such a filing.

Item 8.01. Other Events.

The 9th paragraph of our press release dated May 9, 2007 relating to payment of quarterly dividends is incorporated by reference herein.

Item 9.01 Financial Statements and Exhibits.

99.1 Our press release dated May 9, 2007.

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused and authorized this report to be signed on its behalf by the undersigned.

Dated: May 9, 2007

Inter Parfums, Inc.

By:

/s/ Russell Greenberg Russell Greenberg, Executive Vice President