EON LABS INC Form 8-K October 21, 2004

OMB APPROVAL

OMB Number: 3235-0060

Expires: October 31, 2005

Estimated average burden hours per response: 2.58

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):

October 21, 2004

EON LABS, INC.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)

001-31333 (Commission File Number)

13-3653818 (IRS Employer Identification No.)

227-15 North Conduit Avenue, Laurelton, New York, 11413 (Address of principal executive offices and zip code)

Registrant s telephone number, including area code: (718) 276-8600

Not Applicable

(Former name or 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:	

- 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))

Item 2.02	Results of	Operations	and Financial	Condition.
				_

On October 21, 2004, Eon Labs, Inc. (the Company) issued a press release reporting its financial results for the three- and nine-month periods ended September 30, 2004 (the Earnings Release). The press release has been filed as an exhibit to this Current Report on Form 8-K, attached hereto as Exhibit 99.1.

The attached Earnings Release shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

- (c) Exhibits.
- 99.1 Press Release, dated October 21, 2004.

2

SIGNATURE

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

Date: October 21, 2004

EON LABS, INC.

William F. Holt By: /s/

Name: William F. Holt Chief Financial Officer

Title:

3

EXHIBIT INDEX

Exhibit		Description
99.1	Press Release, dated October 21, 2004.	
		4