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CRITICAL THERAPEUTICS INC Form 8-K May 04, 2006

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): May 4, 2006

Critical Therapeutics, Inc.
(Exact Name of Registrant as Specified in Charter)

Delaware 000-50767 04-3523569 (State or Other Jurisdiction (Commission (IRS Employer of Incorporation) File Number) Identification No.)

60 Westview Street, Lexington, Massachusetts 02421 (Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: (781) 402-5700

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 (see General Instruction A.2. below):

- |_| 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 4, 2006, Critical Therapeutics, Inc. (the "Company") announced its financial results for the quarter ended March 31, 2006. The Company also announced that it is undertaking a comprehensive review of its cost structure to reduce expenses for 2006 and 2007 and provided revised operating expense guidance. The full text of the press release issued in connection with the announcement is attached as Exhibit 99.1 to this Current Report on Form 8-K.

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The information in this Form 8-K and the Exhibit attached hereto shall be deemed incorporated by reference in any registration statement previously or subsequently filed by the Company under the Securities Act of 1933, as amended, except to the extent that such information is superseded by information as of a subsequent date that is included or incorporated by reference into such registration statement.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

See Exhibit Index attached hereto.

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.

Date: May 4, 2006 CRITICAL THERAPEUTICS, INC.

By: /s/ Frank E. Thomas
----Frank E. Thomas

Chief Financial Officer, Senior Vice President of Finance and Treasurer

EXHIBIT INDEX

Exhibit No.

Description

99.1

Press release dated May 4, 2006.