

ICOP DIGITAL, INC  
Form 8-K  
May 11, 2007

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, D.C. 20549**

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**FORM 8-K**

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**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 10, 2007**

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**ICOP DIGITAL, INC.**

(Exact name of registrant as specified in its charter)

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**Colorado**  
(State or other jurisdiction

of incorporation)

**001-32560**  
(Commission File Number)

**84-1493152**  
(I.R.S. Employer

Identification No.)

**16801 W. 116<sup>th</sup> Street Lenexa, Kansas**  
(Address of principal executive offices)

**66219**  
(Zip Code)

**Registrant's telephone number, including area code: 913-338-5550**

(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:

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- .. 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))
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**Item 2.02 Results of Operations and Financial Condition**

On May 10, 2007, ICOP Digital, Inc. (the Company ) issued a press release titled ICOP DIGITAL REPORTS 2007 FIRST QUARTER RESULTS. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information contained in this Current Report shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act ) or incorporated by reference in any filing under the Exchange Act or the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such a filing.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

99.1 Press release entitled ICOP DIGITAL REPORTS 2007 FIRST QUARTER RESULTS.

**SIGNATURES**

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.

ICOP DIGITAL, INC.

May 10, 2007

By: /s/ David C. Owen

Name: David C. Owen

Title: Chairman and Chief Executive Officer