

MONARCH CASINO & RESORT INC

Form 8-K

October 21, 2010

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: October 20, 2010
(Date of earliest event reported)

Monarch Casino and Resort, Inc.
(Exact name of registrant as specified in its charter)

NV

**(State or other jurisdiction
of incorporation) 0-22088**

(Commission File Number) 88-0300760

**(IRS Employer
Identification Number)**

3800 S. Virginia Street

(Address of principal executive offices) 89502

(Zip Code)

775-335-4600

(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))

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 20, 2010, Monarch Casino & Resort, Inc. (the "Company") issued a press release announcing its financial results for the quarter ended September 30, 2010. A copy of the press release is attached to this Current Report as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits

(a) Financial statements:

None

(b) Pro forma financial information:

None

(c) Shell company transactions:

None

(d) Exhibits

99.1 Press Release of Monarch Casino and Resort, Inc. dated October 20, 2010

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.

Dated: October 20, 2010

MONARCH CASINO AND RESORT, INC.

By: /s/ Ronald Rowan

Ronald Rowan

Chief Financial Officer

Exhibit Index **Exhibit No. Description** 99.1 Press Release of Monarch Casino and Resort, Inc. dated October 20, 2010