
**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) April 28, 2008

DUCOMMUN INCORPORATED

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

001-08174
(Commission
File Number)

95-0693330
(IRS Employer
Identification No.)

23301 Wilmington Avenue, Carson, California
(Address of principal executive offices)

90745-6209
(Zip Code)

Registrant's telephone number, including area code (310) 513-7280

N/A

(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))
 - 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.

Ducommun Incorporated issued a press release on April 28, 2008 in the form attached hereto as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits.

99.1 Ducommun Incorporated press release issued on April 28, 2008.

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.

DUCOMMUN INCORPORATED
(Registrant)

Date: April 28, 2008

By: /s/ James S. Heiser

James S. Heiser
Vice President and General Counsel



CONTACT: Joseph C. Berenato
Chairman and Chief Executive Officer
(310) 513-7209

FOR IMMEDIATE RELEASE

**DUCOMMUN INCORPORATED REPORTS RESULTS
FOR THE FIRST QUARTER ENDED MARCH 29, 2008**

LOS ANGELES, California (April 28, 2008) – Ducommun Incorporated (NYSE: DCO) today reported results for its first quarter ended March 29, 2008.

Sales for the first quarter of 2008 were \$98.7 million, compared to \$88.1 million for the first quarter of 2007. Net income for the first quarter of 2008 was \$5.3 million, or \$0.49 per diluted share, compared to net income of \$3.8 million, or \$0.37 per diluted share, for the comparable period last year.

Sales for the first quarter of 2008 increased 12% from the same period last year due to an increase in both military and commercial sales. The Company's mix of business in the first quarter of 2008 was approximately 59% military, 39% commercial and 2% space, compared to 59% military, 38% commercial and 3% space in the first quarter of 2007.

Gross profit, as a percentage of sales, increased to 21.2% in the first quarter of 2008 from 21.0% in the first quarter of 2007. The gross profit increase was primarily attributable to an improvement in operating performance at Ducommun AeroStructures, partially offset by lower operating performance at Ducommun Technologies.

Selling, general and administrative (SG&A) expenses increased to \$12.4 million, compared to \$12.2 million in the first quarter of 2007.

Net income for the first quarter of 2008 increased 38% from the first quarter of 2007, primarily due to the reasons stated above and lower interest expense, partially offset by a higher effective tax rate in the first quarter of 2008. The Company's effective tax rate for the first quarter of 2008 was 36.8%, compared to 32.1% for the first quarter of 2007.

Joseph C. Berenato, chairman and chief executive officer, stated, "Our strong operating performance this quarter reflects the broad strength of our markets and the benefits we continue to see from our Lean and Six Sigma activities. We continue to focus on improving our technological and operational capabilities through our use of Lean and Six Sigma. Our recent reorganization and financial results are indicative of our continuous improvement efforts."

A teleconference with Joseph C. Berenato, the Company's chairman and chief executive officer, will be held today at 7:30 AM PT (10:30 AM ET). To participate in the teleconference, please call 800-299-6183 (international 617-801-9713) approximately ten minutes prior to the conference time stated above. The participant passcode is 79011773. Mr. Berenato will be speaking on behalf of the company and anticipates the meeting and Q&A period to last approximately 40 minutes. This call is being webcast by Thomson/CCBN and can be accessed at Ducommun's web site at www.ducommun.com. Conference call replay will be available from the Company's web site at www.ducommun.com.

Founded in 1849, Ducommun Incorporated provides engineering and manufacturing services to the aerospace and defense industry.

The statements made in this press release include forward-looking statements that involve risks and uncertainties. The Company's future financial results could differ materially from those anticipated due to the Company's dependence on conditions in the airline industry, the level of new commercial aircraft orders, production rates for Boeing commercial aircraft, the C-17 and Apache helicopter rotor blade programs, the level of defense spending, competitive pricing pressures, manufacturing inefficiencies, start-up costs and possible overruns on new contracts, technology and product development risks and uncertainties, product performance, risks associated with acquisitions and dispositions of businesses by the Company, increasing consolidation of customers and suppliers in the aerospace industry, possible goodwill impairment, availability of raw materials and components from suppliers, and other factors beyond the Company's control. See the Company's Form 10-K for the year ended December 31, 2007 and Form 10-Q for the quarter ended March 29, 2008 for a more detailed discussion of these and other risk factors and contingencies.

[Financial Table Follows]

DUCOMMUN INCORPORATED AND SUBSIDIARIES
COMPARATIVE DATA
CONSOLIDATED INCOME STATEMENT
(In thousands, except per share amounts)

	Three Months Ended	
	March 29, 2008	March 31, 2007
Sales and Service Revenues		
Product Sales	\$ 84,309	\$ 74,496
Service Revenues	14,349	13,556
Total	<u>98,658</u>	<u>88,052</u>
Operating Costs and Expenses:		
Cost of Product Sales	66,234	58,770
Cost of Service Revenues	11,533	10,805
Selling, General & Administrative Expenses	12,379	12,226
Total	<u>90,146</u>	<u>81,801</u>
Operating Income	8,512	6,251
Interest Expense	(203)	(652)
Income Tax Expense	(3,057)	(1,799)
Net Income	<u>\$ 5,252</u>	<u>\$ 3,800</u>
Earnings Per Share:		
Basic Earnings Per Share	\$ 0.50	\$ 0.37
Diluted Earnings Per Share	\$ 0.49	\$ 0.37
Weighted Averaged Number of Common Shares Outstanding:		
Basic	10,551	10,301
Diluted	10,635	10,391

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DUCOMMUN INCORPORATED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(In thousands, except share data)

	<u>March 29, 2008</u>	<u>December 31, 2007</u>
Assets		
Current Assets:		
Cash and cash equivalents	13,151	31,571
Accounts receivable, less allowance for doubtful accounts	47,402	39,226
Unbilled receivables	7,353	5,615
Inventories	73,623	67,769
Deferred income taxes	8,034	7,727
Other current assets	5,253	5,328
Total Current Assets	<u>154,816</u>	<u>157,236</u>
Property and Equipment, Net	57,187	56,294
Goodwill, Net	106,632	106,632
Other Assets	11,737	12,314
	<u>\$330,372</u>	<u>\$ 332,476</u>
Liabilities and Shareholders' Equity		
Current Liabilities:		
Current portion of long-term debt	\$ 1,863	\$ 1,859
Accounts payable	30,171	33,845
Accrued liabilities	39,410	43,829
Total Current Liabilities	<u>71,444</u>	<u>79,533</u>
Long-Term Debt, Less Current Portion	22,903	23,892
Deferred Income Taxes	5,643	5,584
Other Long-Term Liabilities	10,608	9,416
Total Liabilities	<u>110,598</u>	<u>118,425</u>
Commitments and Contingencies		
Shareholders' Equity:		
Common Stock	105	105
Additional paid-in-capital	54,244	53,444
Retained earnings	167,444	162,192
Accumulated other comprehensive loss	(2,019)	(1,690)
Total Shareholders' Equity	<u>219,774</u>	<u>214,051</u>
	<u>\$330,372</u>	<u>\$ 332,476</u>

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