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 31, 2007

Boyd Gaming Corporation

(Exact name of registrant as specified in its charter)

<u>Nevada</u> 1-12882 88-0242733

(State of other jurisdiction of incorporation)

(Commission File Number)

(I.R.S. Employer Identification Number)

3883 Howard Hughes Parkway, Ninth Floor Las Vegas, Nevada 89169

(Address of principal executive offices including zip code)

(702) 792-7200

(Registrant's telephone number, including area code)

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))

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Item 2.02. Results of Operations and Financial Condition.

On October 31, 2007, Boyd Gaming Corporation (the "Company") issued a press release announcing its financial results for the three and nine months ended September 30, 2007 and other financial information. A copy of the press release is furnished hereto as Exhibit 99.1 and incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

99.1 Press Release dated October 31, 2007

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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: October 31, 2007

Boyd Gaming Corporation

/s/ Paul J. Chakmak

Paul J. Chakmak

Executive Vice President, Chief Financial Officer and Treasurer

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EXHIBIT INDEX

99.1 <u>Press Release dated October 31, 2007</u> Also provided in <u>PDF format</u> as a courtesy.