

DEER VALLEY CORP  
Form 8-K  
July 20, 2007

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**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): July 19, 2007

**DEER VALLEY CORPORATION**  
(Exact Name of Registrant as Specified in its Charter)

**Florida 00114800 20-5256635**  
(State of (Commission (IRS  
Incorporation) File Employer  
Number) Identification  
Number)

**4902 Eisenhower Blvd., Suite 185, Tampa, FL 33634**  
(Address of Principal Executive Offices) (Zip Code)

**(813) 885-5998**  
(Registrant's Telephone Number, Including Area Code)

(Former name or former address, if changed since last report)

Check the appropriate box below of the Form 8-K if the 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)).



Unless otherwise indicated or the context otherwise requires, all references below in this Current Report on Form 8-K to “we,” “us,” “Deer Valley” and the “Company” are to Deer Valley Corporation, a Florida corporation, together with its wholly-owned subsidiary, Deer Valley Homebuilders, Inc., an Alabama corporation. Specific discussions or comments relating to Deer Valley Corporation will reference the “Deer Valley Corporation,” and those relating to Deer Valley Homebuilders, Inc. will be referred to as “DVH.”

## Item 2.02 Results of Operations and Financial Condition

On July 18, 2007, we issued a press release announcing revenues and projected earning per share for our recently completed second quarter ending June 30, 2007. The press release is titled “Deer Valley Corporation Announces Increased Second Quarter Revenue and Estimates Significant Increase In Earnings Per Common Share Relative To Same Quarter 2006 and First Quarter 2007” and is attached as an exhibit to this Current Report on Form 8-K.

## Item 9.01. Financial Statements and Exhibits

The following exhibits are filed with this Form 8-K:

### Exhibit Description

No.	Description
99.1	Press release titled “Deer Valley Corporation Announces Increased Second Quarter Revenue and Estimates Significant Increase In Earnings Per Common Share Relative To Same Quarter 2006 and First Quarter 2007”

### 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.

DEER VALLEY CORPORATION

By: /s/ Charles Masters  
Name: Charles G. Masters  
Title: President, Chief Executive Officer  
Dated: July 19, 2007

