

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) November 1, 2005

RELM Wireless Corporation

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction of incorporation)

000-07336

(Commission File Number)

59-34862971

(IRS Employer Identification No.)

7100 Technology Drive, West Melbourne, FL

(Address of principal executive offices)

32904

(Zip Code)

Registrant's telephone number, including area code (321) 984-1414

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))

Item 2.02 Results of Operations and Financial Condition.

On November 1, 2005, the Company issued a press release announcing its financial results for the quarter and nine months ended September 30, 2005. A copy of the press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

The information furnished pursuant to Item 2.02 (including Exhibit 99.1), shall not be deemed to be “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, or incorporated by reference into any filing of the Company under the Securities Act of 1933 or the Securities Exchange Act.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

Exhibit Number	Description
99.1	Press Release issued by the Company on November 1, 2005

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.

RELM WIRELESS CORPORATION

(Registrant)

By: _____

William P. Kelly
Executive Vice President and
Chief Financial Officer

Date: November 2, 2005

Exhibit Index

Exhibit Number	Description
99.1	Press Release issued by the Company on November 1, 2005

Press Release**RELM Wireless Reports Third Quarter Results**

WEST MELBOURNE, Fla, November 1, 2005 - RELM Wireless Corporation (AMEX: RWC - News) today announced its operating results for the third quarter and nine months ended September 30, 2005.

For the quarter ended September 30, 2005, sales increased approximately 46.6 percent (\$2.4 million) to \$7.6 million, compared to \$5.2 million for the same quarter last year. Third quarter pre-tax income increased approximately 272.3 percent (\$1.4 million) to \$1.9 million, from \$0.5 million for the same quarter last year. Net income for the quarter was approximately \$1.2 million, or \$0.09 per diluted share, compared to net income of \$0.5 million, or \$0.04 per diluted share, for the same quarter last year. This includes recognition of a non-cash deferred tax expense for the quarter of approximately \$0.7 million. No tax expense or benefit was recognized for the same period last year.

RELM President and Chief Executive Officer Dave Storey commented, "We are extremely encouraged by our sales results in the third quarter, which reflect the continued acceptance of our expanded line of BK Radio, RELM and RELM/BK products. A driving force behind these sales and future sales, particularly for public safety and disaster recovery applications, is RELM's ability to offer high quality, reliable and cost effective products that comply with APCO Project 25 standard for interoperable communications."

Sales for the nine months ended September 30, 2005 increased approximately 29.4 percent (\$4.4 million) to \$19.6 million, compared to \$15.1 million for the same period last year. For the nine months, pre-tax income increased approximately 157 percent (\$2 million) to \$3.2 million from \$1.2 million for the same period last year. Net income for the nine months was approximately \$2 million, or \$0.15 per diluted share, compared to net income of \$1.2 million, or \$0.10 per diluted share, for the same period last year, including the recognition of a non-cash deferred tax expense for the period of approximately \$1.2 million. No tax expense or benefit was recognized for the same period last year.

For the quarter and nine months ended September 30, 2005, the Company recognized non-cash deferred income tax expense of approximately \$0.7 million and \$1.2 million, respectively, and reduced its current net deferred tax asset by a corresponding amount, reflecting the tax effect of income for the quarter. No tax expense or benefit was recognized for the same periods last year. This is a non-cash expense derived from the valuation of the Company's net deferred tax asset, which is comprised primarily of net operating loss carryforwards (NOLs). The Company cannot presently estimate what, if any, changes to the valuation of its deferred tax asset may be made in the future. Future losses or income may make it necessary for the Company to decrease or increase its net deferred net tax asset recognized as of September 30, 2005.

About RELM Wireless

For nearly six decades, RELM Wireless Corp. has manufactured and marketed high-specification two-way communications equipment for use by public safety professionals and government agencies, as

well as radios for use in a wide range of commercial and industrial applications, including disaster recovery. Revolutionary advances include new low-cost digital portable two-way radios compliant with APCO Project 25 technical specifications. Products are manufactured and distributed worldwide under BK Radio, RELM/BK and RELM product lines. The company maintains its headquarters in West Melbourne, Florida and can be contacted through its web site at <http://www.relm.com> or directly at 1-800-821-2900.

This press release contains certain forward-looking statements that are made pursuant to the "safe harbor" provisions of the Private Securities Litigation Reform Act Of 1995. These forward-looking statements concern the Company's operations, economic performance and financial condition and are based largely on the Company's beliefs and expectations. These statements involve known and unknown risks, uncertainties and other factors that may cause the actual results, performance or achievements of the Company, or industry results, to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Such factors and risks include, among others, the following: reliance on contract manufacturers; heavy reliance on sales to the U.S. Government; federal, state and local budget deficits and spending limitations; limitations in available radio spectrum for use by land mobile radios; general economic and business conditions; changes in customer preferences; competition; changes in technology; changes in business strategy; the debt and inventory levels of the Company; quality of management, business abilities and judgment of the Company's personnel; and the availability, terms and deployment of capital. Certain of these factors and risks, as well as other risks and uncertainties, are stated in more detail in the Company's Annual Report on Form 10-K for the year ended December 31, 2004 and in the Company's subsequent filings with the SEC. These forward-looking statements are made as of the date of this press release, and the Company assumes no obligation to update the forward-looking statements or to update the reasons why actual results could differ from those projected in the forward-looking statements.