

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

SCHEDULE TO

Tender Offer Statement under Section 14(d)(1) or 13(e)(1) of the
Securities Exchange Act of 1934
(Amendment No. 1)

CLEARONE COMMUNICATIONS, INC.

(Name of Subject Company (Issuer))

CLEARONE COMMUNICATIONS, INC.

(Name of Filing Persons (Issuer))

Common Stock, \$0.001 Par Value Per Share

(Title of Class of Securities)

185060100

(Cusip Number of Class of Securities)

Greg A. LeClaire

Chief Financial Officer

ClearOne Communications, Inc.

5225 Wiley Post Way, Suite 500

Salt Lake City, Utah 84116

(801) 975-7200

(Name, address and telephone numbers of person authorized to receive
notices and communications on behalf of filing persons)

CALCULATION OF FILING FEE

Transaction Valuation*	Amount of Filing Fee**
\$10,000,000	\$1,070

* Calculated solely for the purpose of determining the amount of the filing fee, based on the purchase of 2,353,000 shares of Common Stock, par value \$.001 per share, at the tender offer price of \$4.25 per share.

** Calculated at \$107.00 per \$1,000,000 of the Transaction Valuation.

[X] Check the box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: \$1,070 Filing Party: ClearOne Communications, Inc.

Form or Registration No.: Schedule TO Date Filed: November 6, 2006

[] Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transaction to which the statement relates:

[] third-party tender offer subject to Rule 14d-1.

[x] issuer tender offer subject to Rule 13e-4.

[] going-private transaction subject to Rule 13e-3

[] amendment to Schedule 13D under Rule 13d-2

Check the following box if the filing is a final amendment reporting the results of the tender offer: []

This Amendment No. 1 to the Tender Offer Statement on Schedule TO relates to the tender offer by ClearOne Communications, Inc., a Utah corporation ("CLRO" or the "Company"), to purchase 2,353,000 shares, or such lesser number of shares as are validly tendered and not withdrawn, of its Common Stock, par value \$.001 per share, at a price of \$4.25 per Share, upon the terms and subject to the conditions set forth in the Offer to Purchase dated November 6, 2006 (the "Offer to Purchase"), and in the related Letter of Transmittal which, as they may be amended from time to time, together constitute the "Offer," copies of which were previously filed on Schedule TO as Exhibit (a)(1)(A) and (a)(1)(B), respectively. This Amendment No. 1 to the Schedule TO is intended to satisfy the reporting requirements of Rule 13e-4(c)(1) of the Securities Exchange Act of 1934, as amended.

The information in the Tender Offer, including all schedules and annexes thereto, which was previously filed with the Schedule TO, is hereby expressly incorporated by reference into this Amendment, except that such information is hereby amended and supplemented to the extent specifically provided in this Amendment.

Item 11. Additional Information.

Item 11 of the Schedule TO is hereby amended and supplemented by adding the following:

On December 7, 2006, the Company issued a press release announcing the preliminary results of the Tender Offer, which expired at 12:00 midnight, Eastern time, on December 6, 2006. A copy of the press release is filed as Exhibit (a)(5)(B) to this Schedule TO and is incorporated herein by reference.

Item 12. Exhibits.

Item 12 of the Schedule TO is hereby amended and supplemented by adding the following exhibit:

(a)(5)(B) Press Release, dated December 7, 2006, announcing preliminary results of the Tender Offer

SIGNATURE

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DATE: December 7, 2006

CLEARONE COMMUNICATIONS, INC.

	&# 160; &# 160;	By <u>/s/ Zeynep Hakimoglu</u> President, Chief Executive Officer
and Director		

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Item 12. Exhibits.

Exhibit Number	Description
(a)(1)(A)*	Offer to Purchase, dated November 6, 2006
(a)(1)(B)*	Letter of Transmittal
(a)(1)(C)*	Notice of Guaranteed Delivery
(a)(1)(D)*	Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees
(a)(1)(E)*	Letter to Clients for use by Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees
(a)(1)(F)*	Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9
(a)(1)(G)*	Letter to Shareholders
(a)(2)	Not applicable
(a)(3)	Not applicable
(a)(4)	Not applicable
(a)(5)(A)*	Advertisement/Press Release, dated October 30, 2006,
(a)(5)(B)	Advertisement/Press Release announcing preliminary results of the Tender Offer, dated December 7, 2006,
(b)	Not applicable
(d)(1)	Clearone Communications, Inc. 1998 Stock Option Plan
(d)(2)	Clearone Communications, Inc. 1997 Employee Stock Purchase Plan
(g)	Not applicable
(h)	Not applicable

* Previously filed with Schedule TO on November 6, 2006.

(1) Incorporated by reference to Exhibit 4.8 of the Company's Registration Statement on Form S-8 filed October 6, 2006 (File No.333-137859).

(2) Incorporated by reference to Exhibit 4.9 of the Company's Registration Statement on Form S-8 filed October 6, 2006 (File No.333-137859).

PRESS RELEASE

Contacts:
Communications, Inc.

Relations

ClearOne
Investor
(801) 303-3555
Robert
PondelWilkinson Inc.
(310)

Jaffe
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279-5980

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CLEARONE ANNOUNCES PRELIMINARY RESULTS OF TENDER OFFER

Salt Lake City, UT - December 7, 2006 - ClearOne Communications, Inc. (OTC: CLRO.OB) today announced the preliminary results of its tender offer, which expired at 12:00 midnight, Eastern Time, on Wednesday, December 6, 2006.

Based on the preliminary count by the depositary for the tender offer, ClearOne expects to acquire approximately 1,074,000 shares of its common stock at a price of \$4.25 per share for a total cost of approximately \$4.6 million. These shares represent approximately 9 percent of the shares outstanding. Final results for the tender offer will be determined subject to confirmation by the depositary of the proper delivery of the shares validly tendered and not withdrawn. The actual number of shares to be purchased will be announced following the completion of the confirmation process. Payment for the shares accepted for purchase will occur promptly thereafter.

On October 30, 2006, ClearOne announced its intention to repurchase up to 2,353,000 of its shares at a price of \$4.25 per share, representing a premium of approximately 33% based on the average closing price over the previous 12 months. The tender offer commenced on November 6, 2006 and will be financed from the company’s existing cash and short term investments.

About ClearOne
ClearOne is a communications solutions company that develops and sells audio conferencing systems and other related products for audio, video, and web conferencing applications. The reliability, flexibility, and performance of ClearOne’s comprehensive solutions create a natural communications environment, which saves organizations time and money by enabling more effective and efficient communication. For more information, visit ClearOne’s website at www.clearone.com.

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