## Edgar Filing: Abal Nelson H - Form 4

Abal Nelson Form 4										
May 24, 2007								OMB A	PPROVAL	
FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549						OMB Number:	3235-0287			
Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue Section 17(a) of the Public Utility Hold					<b>ES IN BENEFICIAL OWNERSHIP OF</b> <b>ECURITIES</b> ) of the Securities Exchange Act of 1934, y Holding Company Act of 1935 or Section tment Company Act of 1940					
(Print or Type R	esponses)									
1. Name and Ad Abal Nelson	Symbol	2. Issuer Name <b>and</b> Ticker or Trading Symbol SBE INC [SBEI]				5. Relationship of Reporting Person(s) to Issuer				
(Last)	(First) (M	iddle) 3. Date of	Earliest Tra	ansaction			(Chec	ck all applicable	e)	
4000 EXECT SUITE 200	UTIVE PARKWA	(Month/D AY, 05/24/20	-				Director X Officer (give below)		o Owner er (specify	
	4. If Ame	4. If Amendment, Date Original				6. Individual or Joint/Group Filing(Check				
SAN RAMC	N, CA 94583	Filed(Mon	th/Day/Year)	I			Applicable Line) _X_ Form filed by 0 Form filed by M Person	One Reporting Pe More than One Re		
(City)	(State) (State)	Zip) Tabl	e I - Non-D	erivative S	Securi	ties Aco	quired, Disposed o	f, or Beneficial	lly Owned	
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed	3. Transactio Code (Instr. 8)	4. Securi on(A) or Di (D)	ties Ao spose	cquired d of	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of	
SBE Common Stock	05/24/2007	05/24/2007	А	127	A (1)	\$ 2.41	4,962	D		

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

 (e.g., puts, calls, warrants, options, convertible securities)

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1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transactio Code (Instr. 8)	5. orNumber of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		ate	Secur	unt of rlying	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secu Bene Owna Follo Repo Trans (Instr
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

## **Reporting Owners**

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		
Abal Nelson H 4000 EXECUTIVE PARKWAY, SUITE 200 SAN RAMON, CA 94583			VP, Sales			
Signatures						
David W						

Brunton 05/24/2007

<u>\*\*</u>Signature of Reporting Person

Date

## **Explanation of Responses:**

If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Payment in SBE common stock in-lieu of a portion of employees cash compensation per the Company's stock for pay plan

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.