

ACACIA RESEARCH CORP  
Form 8-K  
October 25, 2007

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**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

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**FORM 8-K**  
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**CURRENT REPORT  
PURSUANT TO SECTION 13 or 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

**October 25, 2007**  
**Date of Report (Date of earliest event reported)**

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**ACACIA RESEARCH CORPORATION**  
(Exact name of Registrant as specified in its Charter)

Delaware  
(State or Other Jurisdiction  
of Incorporation)

000-26068  
(Commission  
File Number)

95-4405754  
(I.R.S. Employer  
Identification No.)

500 Newport Center Drive,  
Newport Beach, California 92660  
(Address of Principal Executive Offices)

(949) 480-8300  
Registrant's telephone number, including area code

Not Applicable  
(Former Name or Former Address, if Changed since Last Report)

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**Item 2.02. Results of Operations and Financial Condition.**

On October 25, 2007, Acacia Research Corporation issued a press release announcing its earnings for the three months ended September 30, 2007. A copy of that release is furnished as Exhibit 99.1 to this report.

The information in this Current Report on Form 8-K is being furnished and shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01. Financial Statements and Exhibits.**

(c) Exhibits.

99.1 Press Release dated October 25, 2007 of the Registrant.

**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.

ACACIA RESEARCH CORPORATION

Date: October 25, 2007

By: /s/ Paul R. Ryan  
Name: Paul R. Ryan  
Title: Chairman and Chief  
Executive Officer

Exhibit Index

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press Release dated October 25, 2007, of the Registrant.