

ACACIA RESEARCH CORP
Form 10-Q/A
April 06, 2007

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

FORM 10-Q/A

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

FOR THE QUARTERLY PERIOD ENDED JUNE 30, 2006

Amendment No. 1

Commission File Number 0-26068

ACACIA RESEARCH CORPORATION

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of
Incorporation or Organization)

95-4405754

(I.R.S. Employer
Identification No.)

500 Newport Center Drive, Newport Beach, CA

(Address of Principal Executive Offices)

92660

(Zip Code)

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

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

EXPLANATORY NOTE

We are filing this amendment to incorporate by reference our amendment to our certificate of incorporation filed with the Commission as Exhibit A to our definitive proxy statement on April 13, 2006. We inadvertently failed to include this exhibit in our quarterly report for the period ended June 30, 2006. The amendment to the certificate of incorporation was made effective as of May 16, 2006, by filing with the Delaware Secretary of State.

This Amendment No. 1 updates only the Exhibits. This Amendment No. 1 does not otherwise alter the disclosures set forth in the Original 10-Q, and does not reflect events occurring after the filing of the Original 10-Q. This Amendment No. 1 is effective for all purposes as of the date of the filing of the Original 10-Q. No other changes to the financial statements or disclosures have been made.

Item 6. EXHIBITS

- 3.1 Amendment to Certificate of Incorporation(1)
- 31.1 Certifications of the Chief Executive Officer provided pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 31.2 Certifications of the Chief Financial Officer provided pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 32.1 Certifications of the Chief Executive Officer provided pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
- 32.2 Certifications of the Chief Financial Officer provided pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

(1) Incorporated by reference to Exhibit A of our definitive proxy statement filed with the SEC on April 13, 2006.

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, thereunto duly authorized.

ACACIA RESEARCH CORPORATION

By: /S/ Paul R. Ryan

Paul R. Ryan
Chief Executive Officer
(Principal Executive Officer)

By: /S/ Clayton J. Haynes

Clayton J. Haynes
Chief Financial Officer / Treasurer
(Principal Financial Officer)

Date: April 6, 2007

EXHIBIT INDEX

**EXHIBIT
NUMBER**

EXHIBIT

- 3.1 Amendment to Certificate of Incorporation(1)
 - 31.1 Certifications of the Chief Executive Officer provided pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
 - 31.2 Certifications of the Chief Financial Officer provided pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
 - 32.1 Certifications of the Chief Executive Officer provided pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
 - 32.2 Certifications of the Chief Financial Officer provided pursuant to 18 U.S.C. Section 1350 as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
- (1) Incorporated by reference to Exhibit A of our definitive proxy statement filed with the SEC on April 13, 2006.