

ACACIA RESEARCH CORP  
Form 8-K  
October 26, 2006

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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 26, 2006  
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 26, 2006, Acacia Research Corporation issued a press release announcing its earnings for the three months ended September 30, 2006. 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 26, 2006 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 26, 2006

By: /s/ Paul R. Ryan

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Name: Paul R. Ryan

Title: Chairman and Chief Executive Officer

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Exhibit Index

Exhibit Number   Description

99.1   Press Release dated October 26, 2006, of the Registrant.

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