

SOHU COM INC
Form 8-K/A
March 15, 2004

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A
(Amendment No. 5)

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

Date of Report (Date of earliest event reported): November 24, 2003

SOHU.COM INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
Of incorporation)

0-30961
(Commission File Number)

98-0204667
(I.R.S. Employer
Identification No.)

7 Jianguomen Nei Avenue

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Bright China Chang An Building

Tower 2, Room 1519

Beijing 100005

People's Republic of China

(011) 8610-6510-2160

(Address, including zip code, of registrant's principal executive offices

and registrant's telephone number, including area code)

Items 7(b) of the Registrant's Current Report on Form 8-K filed with the Securities and Exchange Commission (the "SEC") on December 5, 2003, as amended by Amendment No. 1 filed with the SEC on December 23, 2003, Amendment No. 2 filed with the SEC on February 6, 2004, Amendment No. 3 filed with the SEC on February 9, 2004 and Amendment No. 4 filed with the SEC on March 2, 2004 is hereby amended as follows:

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1. Note (F) of the Pro Forma Adjustments and Assumptions relating to the Focus Web site as set forth in Item 7(b) of Form 8-K/A No. 2 and No. 4 is hereby amended and restated in its entirety as set forth below:

(F) To record amortization expense of identifiable intangible assets of \$104,000 for the nine months ended September 30, 2003, as if the Focus Acquisition had occurred on January 1, 2003. The identifiable intangible assets of \$1,582,000, consisting of domain name and advertiser relationship are recognized and amortized over their estimated useful life of as follows:

	Amount	Weighted
	(in thousands)	average life
	<u> </u>	<u> </u>
Domain name	\$ 1,459	15
Advertising relationships	123	3
Total	\$ 1,582	14

The amortization expense is estimated to be \$138,000, \$138,000, \$97,000, \$97,000, and \$97,000 during the years ending December 31, 2004, 2005, 2006, 2007 and 2008, respectively.

