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ACACIA RESEARCH CORP  
Form 8-K  
February 24, 2005

UNITED STATES  
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

Date of Report (Date of earliest event reported): February 24, 2005  
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ACACIA RESEARCH CORPORATION  
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(Exact name of Registrant as Specified in its Charter)

Delaware  
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(State or Other Jurisdiction  
of Incorporation)

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

000-26068  
-----  
(Commission  
File Number)

500 NEWPORT CENTER DRIVE,  
NEWPORT BEACH, CALIFORNIA 92660  
(Address of Principal Executive Offices) (Zip Code)

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

(Former Name or Former Address, if Changed since Last Report)  
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Check the appropriate box below if the Form 8-K filing is intended to  
simultaneously satisfy the filing obligation of the registrant under any of the  
following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR  
230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR  
240.14a-12)

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[ ] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On February 24, 2005, Acacia Research Corporation issued a press release announcing its financial results for the three months and year ended December 31, 2004. A copy of that release is attached hereto as Exhibit 99.1 and is incorporated by reference herein.

The information in this Current Report on Form 8-K, including the exhibit attached hereto, is 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 February 24, 2005 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: February 24, 2005

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

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Exhibit Number  
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Description  
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99.1

Press Release dated February 24, 2005, of the Registrant.