

DIGITAL RIVER INC /DE

Form 8-K/A

February 08, 2007

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

**FORM 8-K/A**

**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 6, 2007**

**Digital River, Inc.**

**(Exact name of registrant as specified in charter)**

<b>Delaware</b> <b>(State or other jurisdiction</b> <b>of incorporation)</b>	<b>000-24643</b> <b>(Commission</b> <b>File Number)</b>	<b>41-1901640</b> <b>(IRS Employer</b> <b>Identification No.)</b>
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<b>9625 West 76th Street, Eden Prairie, MN</b> <b>(Address of principal executive offices)</b>	<b>55344</b> <b>(Zip Code)</b>
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**(952) 253-1234**

**Registrant's telephone number, including area code**

**Not Applicable**

**(Former name or former address, if changed since last report)**

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 (see General Instruction A.2. below):

- 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)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under Exchange Act (17 CFR 240.13e-4(c))
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**Item 4.02 Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review.**

**Item 8.01 Other Events.**

As previously disclosed on a Form 8-K filed on February 6, 2007, on February 6, 2007, Digital River, Inc. (the Company ) announced that the Special Committee of its Board of Directors had reported its findings after an internal review into the Company s stock option practices. The purpose of this Form 8-K/A is solely to add a reference to Item 4.02 of Form 8-K, which was inadvertently omitted from the initial filing. As noted in the press release attached to the initial Form 8-K, the Company concluded, and the Audit Committee of the Company s Board of Directors approved this conclusion on February 6, 2007, that the financial information contained in the Company s financial statements for the years ended December 31, 2005 and prior should no longer be relied upon. The Company s management and the Audit Committee have discussed the matters disclosed in this filing and the attached press release with Ernst & Young, LLP, the Company s independent registered public accounting firm.

A copy of the press release issued by the Company in connection with the Special Committee s report is attached as Exhibit 99.1 to the initial Form 8-K filed on February 6, 2007 and is incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

**Exhibit**

**Number**

**Description**

99.1	Text of Press Release issued by Digital River, Inc. dated February 6, 2007 (incorporated by reference from Exhibit 99.1 to Current Report on Form 8-K filed on February 6, 2007).
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**SIGNATURE**

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.

**Digital River, Inc.**

Date: February 7, 2007

By: /s/ Thomas M. Donnelly  
Thomas M. Donnelly  
Chief Financial Officer

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