

ACACIA RESEARCH CORP  
Form 8-K  
March 05, 2007

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**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): March 3, 2007

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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) (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)

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- 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 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))
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**Item 8.01 Other Events.**

On March 3, 2007, Spreadsheet Automation Corporation, which is part of the Acacia Technologies group, and a subsidiary of Acacia Research Corporation, entered into a Settlement and License Agreement with Microsoft Corporation covering a patent that applies to spreadsheet automation technology.

The Settlement and License Agreement resolves a pending patent infringement lawsuit, Case No. 2:05-CV-127, which was filed by Spreadsheet Automation Corporation against Microsoft in the United States District Court for the Eastern District of Texas, Marshall Division.

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**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: March 5, 2007

By: /s/ Paul R. Ryan

Name: Paul R. Ryan

Title: Chairman and Chief Executive Officer