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AVOCENT CORP
Form 8-K
December 08, 2004

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) December 3, 2004

AVOCENT CORPORATION

(Exact name of registrant as specified in its charter)

DELAWARE

000-30575

91-2032368

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

4991 CORPORATE DRIVE

HUNTSVILLE, AL 35805

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code (256) 430-4000

n/a

(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:

- 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 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 2.06 Material Impairments

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On December 8, 2004, Avocent Corporation publicly disseminated a press release, which is incorporated herein by reference, stating that it expects to incur an impairment charge of up to \$3 million during the fourth quarter of 2004 related to its preferred stock investment in a privately held company. The information contained in the press release is incorporated herein by reference and filed as Exhibit 99.10 hereto.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

Exhibit Number -----	Description of Exhibit -----
99.10	Press release issued December 8, 2004

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.

AVOCENT CORPORATION

Date: December 8, 2004

By: /s/ Samuel F. Saracino

Samuel F. Saracino
Senior Vice President of Legal and
Corporate Affairs, General Counsel,
and Secretary

EXHIBIT INDEX -----

Exhibit -----	Description -----
99.10	Press Release dated December 8, 2004