

ACACIA RESEARCH CORP
Form 8-K
July 25, 2006

**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**

**July 25, 2006
Date of Report (Date of earliest event reported)**

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)

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

Not Applicable
(Former Name or Former Address, if Changed since Last Report)

ITEM 7.01. REGULATION FD DISCLOSURE

On July 25, 2006, Acacia Research Corporation issued a press release, a copy of which is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits:

99.1 Press Release dated July 25, 2006, of the Registrant.

99.2 Letter from Food and Drug Administration, Department of Health & Human Services

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: July 25, 2006

By: /s/ Paul R.

Ryan

Name: Paul R. Ryan

Title: Chairman and Chief Executive Officer

Exhibit Index

| <u>Exhibit Number</u> | <u>Description</u> |
|-----------------------|---|
| 99.1 | Press Release dated July 25, 2006, of the Registrant. |
| 99.2 | Letter from Food and Drug Administration, Department of Health & Human Services |