

IMERGENT INC  
Form 8-K  
March 02, 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**

Date of report (Date of earliest event reported): **March 2, 2006**

### **iMergent, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**

(State or Other Jurisdiction of Incorporation)

**000-27941**

(Commission File Number)

**87-0591719**

(IRS Employer Identification No.)

**754 East Technology Avenue  
Orem, Utah**

(Address of Principal Executive Offices)

**84097**

(Zip Code)

**(801) 227-0004**

(Registrant's Telephone Number, Including Area Code)

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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:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - o Pre-commencement communication pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02**

**Results of Operations and Financial Condition**

On March 2, 2006, iMergent, Inc. (the Company ) issued an amended press release announcing revised estimated ranges of its unaudited, restated financial results for fiscal years 2003, 2004 and 2005, as well as unaudited, financial results for the first and second fiscal quarters of 2006. A copy of that amended press release is furnished with this Current Report on Form 8-K as Exhibit 99.1

The information included in this report (including Exhibit 99.1) pursuant to this Item 2.02 of Form 8-K is being furnished to the Securities and Exchange Commission and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall it be deemed incorporated by reference in any filing under 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

The following exhibit is furnished with this Current Report on Form 8-K:

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press release dated March 2, 2006.

**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.

IMERGENT, INC.

Date: March 2, 2006

By: */s/ Robert Lewis*  
Robert Lewis, Chief Financial Officer