

TALK AMERICA HOLDINGS INC
Form 8-K
August 08, 2006

**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): August 8, 2006

Talk America Holdings, Inc.

(Exact name of registrant as specified in its charter)

| | | |
|---|---|--|
| Delaware (State of incorporation) | 000-26728 (Commission File Number) | 23-2827736 (I.R.S. Employer Identification No.) |
|---|---|--|

| | |
|---|----------------------------|
| 6805 Route 202, New Hope, Pennsylvania (Address of principal executive offices) | 18938 (Zip Code) |
|---|----------------------------|

(215) 862-1500
(Registrant's telephone number, including area code)

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 (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 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 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On August 8, 2006, Talk America Holdings, Inc. (the "Company") issued a release announcing its financial results of the second quarter ended June 30, 2006. A copy of this release is furnished as Exhibit 99.1. In addition, the Company has prepared a presentation discussing further its results for the second quarter 2006 and its guidance for 2006. A copy of this presentation is furnished as an exhibit to this report. The information contained in this report, including the exhibit attached hereto, is also intended to be furnished under Item 7 "Regulation FD Disclosure" and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section.

Non-GAAP Measures

The release furnished as Exhibit 99.1 to this report and the presentation furnished as Exhibit 99.2 to this report includes references to non-GAAP financial information. Our management believes that Adjusted EBITDA is useful to investors and other users of our financial information in evaluating operating financial performance and is a financial measure that is commonly used by readers of financial information in assessing financial performance. Our management uses Adjusted EBITDA as a measure of our operating performance. Adjusted EBITDA, or Adjusted Earnings Before Interest, Taxes, Depreciation, Amortization, is defined as operating income plus depreciation, amortization and stock-based compensation expense and gains/losses on the sale of property and equipment, a non-GAAP financial measure.

It is our management's intent to provide non-GAAP financial information to enhance understanding of our GAAP financial results. This information should be considered by the reader in addition to, but not instead of, our financial statements prepared in accordance with GAAP.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

| <u>Number</u> | <u>Description</u> |
|---------------|---|
| 99.1 | Release dated August 8, 2006 (furnished, not filed). |
| 99.2 | Presentation dated August 8, 2006 (furnished, not filed). |

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.

**TALK AMERICA HOLDINGS,
INC.**

Date: August 8, 2006

By: /s/ Aloysius T. Lawn IV
Name: Aloysius T. Lawn IV
Title: Executive Vice President -
General
Counsel and Secretary

EXHIBIT INDEX

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