

ACORN FACTOR, INC.  
Form 8-K/A  
April 12, 2007

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

**FORM 8-K/A  
(Amendment No. 1)**

**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 30, 2007**

**ACORN FACTOR, INC.  
(Exact name of Registrants as Specified in their Charters)**

Delaware (States or Other Jurisdiction of Incorporation)	0-19771 (Commission file Numbers)	22-2786081 (IRS Employer Identification Nos.)
200 Route 17, Mahwah, New Jersey (Address of Principal Executive Offices)		07430 (Zip Code)

Registrants' telephone number, including area code (201) 529-2026

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-2 under the Exchange Act (17 CFR 240.14a-2)
- 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 1.01 Entry Into a Material Definitive Agreement**

**Item 3.02 Unregistered Sales of Equity Securities**

The purpose of this Amendment No. 1 on Form 8-K/A to the Registrant's Current Report on Form 8-K dated March 30, 2007 is to correct the amount of fees and expenses reported therein as incurred in connection with the initial closing of the Registrant's private placement from \$513,720 to \$538,720. For additional information see the registrant's previously filed Current Report on Form 8-K dated March 30, 2007.

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 on this 12<sup>th</sup> day of April 2007.

ACORN FACTOR, INC.

By: /s/ Sheldon Krause

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Name: Sheldon Krause  
Title: Secretary and General Counsel