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ACACIA RESEARCH CORP  
Form 8-K  
December 17, 2004

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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FORM 8-K  
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CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

DECEMBER 16, 2004  
DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED)

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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.)
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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 December 16, 2004, Acacia Research Corporation issued a press release, a copy of which is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

SIGNATURES

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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: December 16, 2004

By: /S/ PAUL R. RYAN

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Name: Paul R. Ryan

Title: Chairman and Chief Executive Officer

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EXHIBIT INDEX

EXHIBIT NUMBER

DESCRIPTION

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99.1

Press Release dated December 16, 2004, of the Registrant.