

ACORN FACTOR, INC.
Form 8-K
August 29, 2007

**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 23, 2007

**ACORN FACTOR, INC.
(Exact name of Registrant as Specified in its Charter)**

Delaware
(State or Other Jurisdiction of
Incorporation)

0-19771
(Commission file Number)

22-2786081
(IRS Employer Identification No.)

200 Route 17, Mahwah, New Jersey
(Address of Principal Executive Offices)

07430
(Zip Code)

Registrant's 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))

Section 7 - Regulation FD

Item 7.01 Regulation FD Disclosure.

On August 23, 2007 the Registrant issued a press release announcing its 2007 second quarter results and highlights. The press release is filed as Exhibit 99.1 hereto.

On August 27, 2007 the Registrant issued a press release announcing its investment in EnerTech Capital Partners III L.P. The press release is filed as Exhibit 99.2 hereto.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Description
99.1	Press Release dated August 23, 2007
99.2	Press Release dated August 27, 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 28th day of August 2007.

ACORN FACTOR, INC.

By: /s/ Sheldon Krause

Name: Sheldon Krause

Title: Secretary and General Counsel