

TALK AMERICA HOLDINGS INC
Form 8-K
June 28, 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): June 28, 2006

Talk America Holdings, Inc.

(Exact name of registrant as specified in its charter)

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

6805 Route 202, New Hope, Pennsylvania	18938
(Address of principal executive offices)	(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))
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ITEM 7.01. REGULATION FD DISCLOSURE.

On June 28, 2006, Talk America Holdings, Inc. issued a release announcing revised financial guidance for revenues and Adjusted EBITDA for the second quarter 2006 and year-end 2006. A copy of the release is attached as Exhibit 99.1. The information contained in this report, including the exhibit attached hereto 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 includes a reference 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 Earnings Before Interest, Taxes, Depreciation, Amortization, is defined as operating income plus depreciation, amortization and stock-based compensation expense, 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>
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99.1	Release dated June 28, 2006.
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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: June 28, 2006

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

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
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