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ACTUATE CORP  
Form 8-K  
April 26, 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

April 26, 2007  
Date of Report (date of earliest event reported)

ACTUATE CORPORATION  
(Exact name of registrant as specified in its charter)

Delaware ----- (State or other jurisdiction of incorporation)	0-24607 ----- (Commission File Number)	94-3193197 ----- (I.R.S. Employer Identification No.)
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701 Gateway Boulevard, South San Francisco, California 94080  
(Address of principal executive offices, including zip code)

(650) 837-2000  
(Registrant's telephone number, including area code)

- 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

Attached hereto as Exhibit 99.1 and incorporated by reference herein is the text of a press release issued on April 26, 2007 by the registrant, Actuate Corporation, regarding financial results for the registrant's first fiscal quarter ended March 31, 2007.

The information in this Current Report on Form 8-K is being furnished and shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section.

Item 9.01. Financial Statements and Exhibits

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(c) Exhibits.

99.1 Actuate Corporation Press Release dated April 26, 2007

SIGNATURES

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Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

ACTUATE CORPORATION  
(Registrant)

Date: April 26, 2007

/s/ Daniel A. Gaudreau

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Daniel A. Gaudreau  
Chief Financial Officer and  
Senior Vice President,  
Finance and Administration