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): March 23, 2010

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.)

500 Newport Center Drive, Newport Beach, California 92660 (Address of Principal Executive Offices) (Zip Code)

(949) 480-8300 Registrant's telephone number, including area code

(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:

[_] 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)

Edgar Filing: ACACIA RESEARCH CORP - Form 8-K] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (1')

[_] 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 8.01 Other Events.

Software Tree LLC, a subsidiary of Acacia Research Corporation, has entered into a confidential settlement and license agreement with Dell Inc. The agreement resolves patent litigation, Civil Action Case No. 6:08-cv-0097-LED, pending in the United States District Court for the Eastern District of Texas with respect to the identified parties.

SIGNATURE

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: March 23, 2010 By: /s/ Paul R. Ryan

Name: Paul R. Ryan

Title: Chairman and Chief

Executive Officer

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