

PACIFICNET INC  
Form 8-K  
May 26, 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 1934**

Date of Report (date of earliest event reported): May 22, 2006

**PacificNet Inc.**

(Exact name of registrant as specified in charter)

**Delaware**

(State or other jurisdiction of incorporation)

**000-24985**

(Commission File Number)

**91-2118007**

(IRS Employer Identification No.)

**c/o PacificNet Inc.**

**23/F, Tower A, TimeCourt, No.6 Shuguang Xili,  
Chaoyang District, Beijing, China 100028**

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(Address of principal executive offices and zip code)

**011-852-2876-2900**

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(Registrant's telephone number including area code)

**601 New Bright Building, 11 Sheung Yuet Road,  
Kowloon Bay, Kowloon, Hong Kong**

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(Registrant's 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 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(b) under the Exchange Act (17 CFR 240.14a-12(b))
- 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.**

On May 22, 2006, PacificNet Inc. (the “Company”) issued a press release and hosted a conference call during which the Company’s unaudited operating results for the first quarter of 2006 and its expectation of profitability for 2006 were discussed. A copy of the press release is attached hereto as Exhibit 99.1, and a transcript of the conference call is attached hereto as Exhibit 99.2.

**Item 9.01 Financial Statements and Exhibits.**

**Exhibit    Description**  
**No.**

99.1	Press Release dated May 22, 2006 - PacificNet Reports Record First Quarter Results
99.2	May 22, 2006 conference call transcript

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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.

**PACIFICNET, INC.**

Date: May 26, 2006

By: /s/ Victor Tong

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Name: Victor Tong

Title: President

**Exhibit Index**

<b><u>Exhibit No.</u></b>	<b><u>Description</u></b>
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