

IMERGENT INC  
Form 8-K  
August 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): **August 28, 2006**

**iMergent, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**

(State or Other Jurisdiction of Incorporation)

**001-32277**

(Commission File Number)

**87-0591719**

(IRS Employer Identification No.)

**754 East Technology Avenue  
Orem, Utah**

(Address of Principal Executive Offices)

**84097**

(Zip Code)

**(801) 227-0004**

(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:

- 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 7.01 Regulation FD Disclosure.**

On August 28, 2006, iMergent, Inc. (the *Company* ) received an administrative citation (the *Citation* ) from the Utah Division of Consumer Protection (the *Division* ). The Division alleges that the Company conducts seminars around the United States in violation of the Utah Business Opportunity Disclosure Act (the *Disclosure Act* ).

The Company intends to contest the Citation by filing a request for a hearing. If an adverse determination is made against the Company, the Company could be subject to a penalty of up to \$2,500 and receipt of a cease and desist order.

In addition to contesting the Citation, the Company, on August 28, 2006, filed a declaratory action with the United States District Court District of Utah, Central Division seeking a declaratory judgment that (1) the Disclosure Act is unconstitutional, or (2) if constitutional, the Disclosure Act does not apply to the Company.

**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.

**IMERGENT, INC.**

By: /s/ Robert Lewis  
Robert Lewis, Chief Financial Officer

Date: August 28, 2006