

STAMPS.COM INC  
Form 8-K  
April 24, 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  
Date of Report (Date of earliest event reported) April 24, 2007 (April 19, 2007)**

**Stamps.com Inc.**

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(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction  
of incorporation)

000-26427  
(Commission  
File Number)

77-0454966  
(IRS Employer  
Identification No.)

12959 Coral Tree Place, Los Angeles, CA  
(Address of principal executive offices)

90066-7020  
(Zip Code)

Registrant's telephone number, including area code: (310) 482-5800

Not Applicable

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(Former name or former address, if changed since last report)

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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))
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**Item 2.02. Results of Operations and Financial Condition.**

On April 19, 2007, Stamps.com Inc. issued a press release setting forth its financial results for its first quarter ended March 31, 2007. A copy of its press release is attached hereto as Exhibit 99.1 and hereby incorporated by reference.

The information in the press release is being furnished and shall not be deemed “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934.

**Item 9.01. Financial Statements and Exhibits.**

(c) Exhibits.

The following exhibit is being furnished herewith:

99.1 Press Release of Stamps.com Inc. dated April 19, 2007 announcing Stamps.com Inc.'s financial results for its first quarter ended March 31, 2007.

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

*Stamps.com Inc.*  
*(Registrant)*

*April 24, 2007*

*Date*

*/s/ Kenneth*  
*McBride*  
*(Signature)*

*Kenneth McBride,*  
*Chief Executive*  
*Officer*

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Exhibit Index

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press Release of Stamps.com Inc. dated April 19, 2007 announcing Stamps.com Inc.'s financial results for its first quarter ended March 31, 2007.

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