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IPARTY CORP Form 8-K July 27, 2005

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

July 27, 2005 Date of Report (Date of earliest event reported)

iPARTY CORP. (Exact name of registrant as specified in its charter)

Delaware 000-25507 76-0547750 (State or other jurisdiction (Commission (IRS Employer of incorporation) File Number) Identification No.)

270 Bridge Street, Suite 301, Dedham, Massachusetts 02026 (Address of principal executive offices) (Zip Code)

 $(781) \ 329 - 3952 \\ (Registrant's \ telephone \ number, \ including \ area \ code)$

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 (see General Instruction A.2. below):

- |_| 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.

On July 27, 2005, iParty Corp. issued a press release announcing its unaudited results of operations for the second fiscal quarter of 2005 ended June 25, 2005. The press release is attached hereto as Exhibit 99.1 and is incorporated herein

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by reference.

The information in this Form 8-K, including the exhibit, is being furnished to the Securities and Exchange Commission and shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section, not shall it be deemed incorporated by reference in any filing under the securities Act of 1933, as amended.

Item 9.01 Financial Statements and Exhibits.

- (c) Exhibits
- 99.1 Press release of iParty Corp. dated July 27, 2005

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.

iPARTY CORP.

By: /s/ SAL PERISANO

Sal Perisano
Chairman of the Board and
Chief Executive Officer

Dated: July 27, 2005

EXHIBIT INDEX

EXHIBIT

NUMBER DESCRIPTION

99.1 Press release of iParty Corp. dated July 27, 2005