

ROSETTA STONE INC
Form 8-K
May 26, 2009

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):

May 26, 2009

Rosetta Stone Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction

of Incorporation)

001-34283
(Commission File Number)

043837082
(IRS Employer

Identification Number)

1919 North Lynn St., 7th Fl, Arlington, Virginia

(Address of principal executive offices, including zip code)

800-788-0822

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(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 (see General Instruction A.2. below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 7.01. Regulation FD Disclosure.

On May 11, 2009, Rosetta Stone Inc. (the "Company") held a conference call to discuss its results for the first quarter ended March 31, 2009. During the conference call the Company announced its earnings guidance for the second quarter ending June 30, 2009 and the year ending December 31, 2009. The Company's second quarter of 2009 guidance for revenue, non-GAAP net income per share and adjusted EBITDA is unchanged. However, the Company is adjusting the basic weighted-average shares utilized to compute GAAP net loss per share for the second quarter ending June 30, 2009 to approximately 17.5 million from 20.4 million, which would result in a GAAP basic net loss per share of \$0.49 to \$0.51, compared to its earlier guidance of \$0.42 to \$0.44. The Company's earnings guidance for the year ending December 31, 2009 remains unchanged.

The information being furnished pursuant to this Item 7.01. Regulation FD Disclosure shall not be deemed to be filed for purposes of Section 18 of the Exchange Act of 1934, or otherwise subject to the liabilities of that Section, and shall not be deemed to be incorporated by reference into any filing under the Securities Act or the Exchange Act, regardless of any general incorporation language in such filing. This information will not be deemed an admission as to the materiality of such information that is required to be disclosed solely by Regulation FD.

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.

Date: May 26, 2009

By: /s/ **Michael C. Wu**
Name: **Michael C. Wu**
Title: **General Counsel and Secretary**