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INTERDIGITAL COMMUNICATIONS CORP

Form 8-K

January 12, 2005

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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): January 10, 2005

InterDigital Communications Corporation
(Exact name of registrant as specified in its charter)

Pennsylvania (State or other jurisdiction of incorporation)	1-11152 (Commission File Number)	23-1882087 (IRS Employer Identification No.)
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781 Third Avenue, King of Prussia, Pennsylvania (Address of Principal Executive Offices)	19406-1409 (Zip Code)
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Registrant's telephone number, including area code: 610-878-7800

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 7.01. Regulation FD Disclosure.

On January 10, 2005, InterDigital Communications Corporation's wholly-owned subsidiary, InterDigital Technology Corporation (ITC), received a payment of approximately \$28 million from Sony Ericsson Mobile Communications AB (Sony Ericsson) under ITC's March 2003 license agreement with Sony Ericsson. The payment primarily consists of a pre-payment of estimated sales of Second

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Generation (2G) GSM/TDMA and 2.5G GSM/GPRS/TDMA standards compliant terminal units during 2005 and 2006. Consistent with past revenue recognition of pre-payments from Sony Ericsson, revenue associated with this pre-payment will continue to be recognized as Sony Ericsson reports the exhaustion of royalty pre-payments through the sale of licensed terminal units.

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.

INTERDIGITAL COMMUNICATIONS CORPORATION

By: /s/ Lawrence F. Shay

Lawrence F. Shay
General Counsel

Date: January 12, 2005