EMDEON CORP Form 8-K May 03, 2007

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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
May 3, 2007

Date of Report (Date of earliest event reported) EMDEON CORPORATION

(Exact name of registrant as specified in its charter)

Delaware 0-24975 94-3236644

(State or other jurisdiction of incorporation)

(Commission File Number)

(I.R.S. Employer Identification No.)

669 River Drive, Center 2 Elmwood Park, New Jersey 07407-1361

(Address of principal executive offices, including zip code) (201) 703-3400

(Registrant s telephone number, including area code)

(Former name or 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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All statements contained in this Current Report on Form 8-K, other than statements of historical fact, are forward-looking statements, including those regarding: guidance on our future financial results and other projections or measures of our future performance; and the amount and timing of the benefits expected from acquisitions, from new products or services and from other potential sources of additional revenue. These statements speak only as of the date of this Current Report and are based on our current plans and expectations, and they involve risks and uncertainties that could cause actual future events or results to be different than those described in or implied by such forward-looking statements. These risks and uncertainties include those relating to: market acceptance of our products and services; relationships with customers and strategic partners; difficulties in integrating acquired businesses; changes in economic, political or regulatory conditions or other trends affecting the healthcare, Internet, information technology and plastics industries; and our ability to attract and retain qualified personnel. Further information about these matters can be found in our Securities and Exchange Commission filings. Except as required by applicable law or regulation, we do not undertake any obligation to update our forward-looking statements to reflect future events or circumstances.

Item 2.02. Results of Operations and Financial Condition

On May 3, 2007, we issued a press release announcing our preliminary results for the quarter ended March 31, 2007. A copy of the press release is attached as Exhibit 99.1 to this Current Report. Exhibit 99.2 to this Current Report contains the financial tables that accompanied the press release. Exhibit 99.4 to this Current Report contains an Annex to the press release (and related attachments) entitled Explanation of Non-GAAP Financial Measures. Exhibits 99.1, 99.2 and 99.4 are being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act), nor shall any of those exhibits be deemed incorporated by reference in any filing under the Securities Act of 1933 (the Securities Act) or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

Item 7.01. Regulation FD Disclosure

Exhibit 99.3 to this Current Report includes forward-looking financial information that accompanied the press release furnished as Exhibit 99.1 and that is expected to be discussed on the previously announced conference call with investors and analysts to be held by Emdeon at 4:45 p.m., Eastern time, today (May 3, 2007). The call can be accessed at www.emdeon.com (in the About Emdeon section) at that time. A replay of the call will be available at the same web address. Exhibit 99.3 is being furnished and shall not be deemed filed for purposes of Section 18 of the Exchange Act, nor shall it be deemed incorporated by reference in any filing under the Securities Act or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

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Item 9.01. Financial Statements and Exhibits

(d) Exhibits. The following exhibits are furnished herewith:

99.1	Press Release, dated May 3, 2007, regarding the Registrant's preliminary results for the quarter ended March 31, 2007
99.2	Financial Tables accompanying Exhibit 99.1
99.3	Financial Guidance Summary accompanying Exhibit 99.1
99.4	Annex A to Exhibits 99.1 through 99.3

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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 thereunto duly authorized.

EMDEON CORPORATION

Dated: May 3, 2007 By: /s/ Lewis H. Leicher

Lewis H. Leicher Senior Vice President

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99.4	Annex A to Exhibits 99.1 through 99.3