

LIBERATE TECHNOLOGIES
Form 8-K
September 30, 2004

**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): **September 29, 2004**

Liberate Technologies

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction of
Incorporation)

000-26565
(Commission
File Number)

94-3245315
(IRS Employer
Identification No.)

2655 Campus Drive, Suite 250, San Mateo, California
(Address of Principal Executive Offices)

94403
(Zip Code)

Registrant's telephone number, including area code: **(650) 645-4000**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligations 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 September 29, 2004, Liberate Technologies announced that the staff of the Securities and Exchange Commission has informed Liberate that the staff's investigation into the events and circumstances that led to the restatement of Liberate's financial statements for its 2002 fiscal year and the first quarter of its 2003 fiscal year has been terminated as to Liberate. The staff also advised Liberate that no enforcement action against Liberate has been recommended to the Securities and Exchange Commission. A copy of the related press release is furnished as an Exhibit to this report. This report on Form 8-K (including the Exhibits hereto) will not be deemed an admission as to the materiality of any information required to be disclosed solely to satisfy the requirements of Regulation FD.

ITEM 9.01 Financial Statements and Exhibits.

The following exhibit is furnished with this report on Form 8-K:

Exhibit Number	Description
99.01	Press Release dated September 29, 2004.

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.

LIBERATE TECHNOLOGIES

Date: September 29, 2004

By: /s/ Gregory S. Wood
Name: Gregory S. Wood
Title: Executive Vice President and Chief Financial
Officer

EXHIBIT INDEX

Exhibit Number	Description
99.01	Press release dated September 29, 2004.

4
