

PERFICIENT INC
Form 8-K
August 14, 2007

**United States
Securities and Exchange Commission
Washington, DC 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) August 9, 2007

**PERFICIENT, INC.
(Exact Name of Registrant as Specified in its Charter)**

Delaware (State or Other Jurisdiction of Incorporation)	001-15169 (Commission File Number)	74-2853258 (IRS Employer Identification No.)
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1120 South Capital of Texas Highway, Suite 220, Building 3, Austin, Texas (Address of Principal Executive Offices)	78746 (Zip Code)
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Registrant's telephone number, including area code (512) 531-6000

(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:

- 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 August 9, 2007, Perficient, Inc. (the "Company") announced its financial results for the three and six months ended June 30, 2007. A copy of the press release issued on August 9, 2007 announcing the financial results is attached hereto as Exhibit 99.1.

In accordance with general instruction B.2 of Form 8-K, the information in this report is furnished pursuant to Item 2.02, including the exhibit hereto, 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 under that section, nor shall it be deemed to be incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended.

ITEM 7.01 REGULATION FD DISCLOSURE

On the Company's earnings call conducted on August 9, 2007, references were made to certain non-GAAP net income per share historical results and goals. The following provides a reconciliation of GAAP net income per share to non-GAAP net income per share. The references made in the earnings call were to actual results for 2006 and goals for 2007 and 2008.

	2006 Actual	2007 Goal	2008 - Low end of goal	2008 - High end of goal
Full Year GAAP Net Income Per Share	\$ 0.35	\$ 0.50	\$ 0.65	\$ 0.75
Impact of non-GAAP items	(0.17) (b)	(0.20) (a)	(0.25) (a)	(0.25) (a)
Full Year Non-GAAP Net Income Per Share	\$ 0.52	\$ 0.70	\$ 0.90	\$ 1.00

(a) Non-GAAP items represent the impact of non cash amortization expense and non cash stock compensation net of the related taxes divided by fully diluted shares outstanding.

(b) The detailed components of non-GAAP items for the actual 2006 results are included in our press release filed as an exhibit to Form 8-K dated February 22, 2007.

Safe Harbor Statement

The non-GAAP and GAAP net income per share goals for 2007 and 2008 outlined above are estimates of future company performance and are forward-looking statements within the meaning of the securities laws. These forward-looking statements are subject to risk and uncertainties and are based on management's current expectations and are subject to certain risks and uncertainties that could cause actual results to differ materially from management's current expectations and the forward-looking statements made in this report. These risks and uncertainties include, but not limited to, the impact of competitive services, demand for services like those provided by the company and market acceptance risks, fluctuations in operating results, cyclical market pressures on the technology industry, the ability to manage strains associated with the company's growth, credit risks associated with the company's accounts receivable, the company's ability to continue to attract and retain high quality employees, accurately set fees for and timely complete its current and future client projects, the company's ability to identify, compete for and complete strategic acquisition and partnership opportunities, and other risks detailed from time to time in the company's filings with Securities and Exchange Commission, including the most recent Form 10-K and Forms 10-Q.

In accordance with general instruction B.2 of Form 8-K, the information in this report furnished pursuant to Item 7.01 shall not be deemed to be “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits.

99.1 Perficient, Inc. Press Release issued on August 9, 2007 announcing financial results for the three and six months ended June 30, 2007.

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.

PERFICIENT, INC.

Date: August 14, 2007

By:

/s/ Paul E. Martin
Paul E. Martin
Chief Financial Officer

Exhibit Index

**Exhibit
Number**

Description

99.1

Perficient, Inc. Press Release issued on August 9, 2007 announcing financial results for the three and six months ended June 30, 2007.