

ESPEED INC  
Form 8-K  
August 09, 2007

**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) August 8, 2007

**eSpeed, Inc.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State of other jurisdiction  
of incorporation)

**0-28191**  
(Commission  
File Number)

**13-4063515**  
(IRS Employer  
Identification No.)

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110 East 59<sup>th</sup> Street, New York, NY 10022

(Address of principal executive offices)

Registrant's telephone number, including area code (212) 610-2200

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):

- 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 8, 2007, eSpeed, Inc. (the Registrant ) issued a press release announcing its preliminary operating results for the second quarter ended June 30, 2007. The Registrant further announced that such results were preliminary as the Registrant has been undergoing an evaluation of its accounting policy with respect to recognition of a portion of its revenue. A copy of the press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K and is incorporated by reference herein.

The information in this Current Report on Form 8-K and the Exhibit attached to this Current Report on Form 8-K are being furnished under Item 2.02 of Form 8-K. The information shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act ) 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 or the Exchange Act, except as expressly set forth by specific reference in such filing.

**ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS**

(c) Exhibits.

99.1 eSpeed, Inc. press release dated August 8, 2007

**Important Information**

In connection with the proposed merger with BGC Partners, Inc., eSpeed, Inc. (the Company ) intends to file a proxy statement and related materials with the U.S. Securities and Exchange Commission (the SEC ) for the meeting of stockholders to vote on the proposed merger. BECAUSE THOSE DOCUMENTS WILL CONTAIN IMPORTANT INFORMATION, HOLDERS OF THE COMPANY S COMMON STOCK ARE URGED TO READ THEM CAREFULLY, IF AND WHEN THEY BECOME AVAILABLE. When filed with the SEC, the proxy statement and related materials will be available for free (along with any other documents and reports filed by the Company with the SEC) at the SEC s website, www.sec.gov, and at the Company s website, www.espeed.com.

**Participant Information**

The Company and its directors and executive officers may be deemed to be participants in the solicitation of proxies from the Company s stockholders in connection with the proposed merger. Certain information regarding the participants and their interests in the solicitation is set forth in the Company s Annual Report on Form 10-K for the year ended December 31, 2006, which was filed with the SEC on March 15, 2007, and will be set forth in the proxy statement for the Company s meeting of stockholders to vote on the proposed merger. Stockholders may obtain additional information regarding the proposed merger by reading the proxy statement and the related materials relating to the proposed merger, if and when they become available.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report on Form 8-K to be signed on its behalf by the undersigned hereunto duly authorized.

eSpeed, Inc.

Date: August 8, 2007

By: /s/ Howard W. Lutnick  
Howard W. Lutnick

Chairman, President and Chief Executive Officer