# **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): April 26, 2006

**SOHU.COM INC.** 

(Exact name of registrant as specified in its charter)

**Delaware** (State or other jurisdiction

0-30961 (Commission File Number) 98-0204667 (I.R.S. Employer

of incorporation)

**Level 12, Vision International Center** 

Identification No.)

No. 1 Unit Zhongguancun East Road, Haidian District

**Beijing 100084** 

People s Republic of China

(011) 8610-6272-6666

(Address, including zip code, of registrant s principal executive offices

and registrant s telephone number, including area code)

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 April 26, 2006, the registrant announced its unaudited financial results for the quarter ended March 31, 2006. A copy of the press release issued by the registrant regarding the foregoing is filed herewith as Exhibit 99.1 and is incorporated herein by reference.

In addition, on April 26, 2006 the registrant s management team hosted a conference call to discuss the earnings press release. A transcript of the call (excluding the question and answer portion of the call) is filed herewith as Exhibit 99.2 and is incorporated herein by reference.

#### Safe Harbor Statement

This current report on 8-K contains forward-looking statements. Statements that are not historical facts, including statements about our beliefs and expectations, are forward-looking statements. These statements are based on current plans, estimates and projections, and therefore you should not place undue reliance on them.

Forward-looking statements involve inherent risks and uncertainties. We caution you that a number of important factors could cause actual results to differ materially from those contained in any forward-looking statement.

Potential risks and uncertainties include, but are not limited to, our historical and possible future losses, limited operating history, uncertain regulatory landscape in the People s Republic of China, fluctuations in quarterly operating results, and the company s reliance on online advertising sales, wireless services (most wireless revenues are collected from a few mobile telecom operators), online games and e-commerce for its revenues. Further information regarding these and other risks is included in our Form 10-K for the year ended December 31, 2005, and in our other filings with the Securities and Exchange Commission.

Item 9.01. Financial Statements and Exhibits

- (c) Exhibits.
- 99.1 Press Release dated April 26, 2006
- 99.2 Transcript of earnings conference call (excluding question and answer portion)

#### **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.

DATED: April 28, 2006 SOHU.COM INC.

By: /s/ Carol Yu Carol Yu Chief Financial Officer

### EXHIBIT INDEX

Exhibit No. 99.1	<b>Description</b> Press Release dated April 26, 2006
99.2	Transcript of earnings conference call (excluding question and answer portion)

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