

ACORN FACTOR, INC.  
Form 8-K  
November 02, 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) October 30, 2007**

**ACORN FACTOR, INC.  
(Exact name of Registrant as Specified in its Charter)**

Delaware  
(State or Other  
Jurisdiction  
of Incorporation)

0-19771  
(Commission file  
Number)

22-2786081  
(IRS Employer  
Identification No.)

4 West Rockland Road, Montchanin, DE 19710  
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code (302) 656-1708

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-2 under the Exchange Act (17 CFR 240.14a-2)
  - 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 5.05 Amendments to the Registrant’s Code of Ethics, or Waiver of a Provision of the Code of Ethics.**

On October 30, 2007, the Board of Directors of Acorn Factor, Inc. adopted a new Code of Business Conduct and Ethics, which is applicable to all directors, officers and employees. A copy of the Code of Business Conduct and Ethics is attached hereto as Exhibit 14 and will also be available on the Acorn Factor, Inc. website at [www.acornfactor.com](http://www.acornfactor.com).

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits**

<u>Exhibit No.</u>	<u>Description</u>
14	Acorn Factor, Inc. Code of Business Conduct and Ethics

---

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 on this 2nd day of November 2007.

ACORN FACTOR, INC.

By: /s/ Sheldon Krause

---

Name: Sheldon Krause

Title: Secretary and General Counsel