

IPARTY CORP  
Form 8-K  
February 27, 2008  
UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**February 27, 2008**

Date of Report (Date of earliest event reported)

**iPARTY CORP.**

(Exact name of registrant as specified in its charter)

**Delaware**                      **000-25507**      **76-0547750**  
(State or other jurisdiction   (Commission   (IRS Employer  
of incorporation)              File Number)   Identification No.)

**270 Bridge Street, Suite 301, Dedham, Massachusetts**      **02026**  
(Address of principal executive offices)                              (Zip Code)

**(781) 329-3952**  
(Registrant's telephone number, including area code)

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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))

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**Item 2.02 Results of Operations and Financial Condition.**

On February 27, 2008, iParty Corp. issued a press release announcing its results of operations for the fourth fiscal quarter of 2007 and its fiscal year ended December 29, 2007. The press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information in this Form 8-K, including the exhibit, is being furnished to the Securities and Exchange Commission and 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 of that section, not shall it be deemed incorporated by reference in any filing under the securities Act of 1933, as amended.

**Item 9.01 Financial Statements and Exhibits.**

*(d) Exhibits*

99.1 Press release of iParty Corp. dated February 27, 2008

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**SIGNATURE**

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.

iPARTY CORP.

By: /s/ SAL PERISANO  
Sal Perisano  
*Chairman of the Board and*  
*Chief Executive Officer*

Date: February  
27, 2008

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**EXHIBIT INDEX**

Exhibit

Number Description

99.1 Press release of iParty Corp. dated February 27, 2008