

EBAY INC
Form 8-K
January 23, 2008

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**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): January 23, 2008

eBay Inc.

(Exact name of registrant as specified in its charter)

Delaware
*(State or other jurisdiction
of incorporation)*

000-24821
(Commission File Number)

77-0430924
*(I.R.S. Employer
Identification No.)*

**2145 Hamilton Avenue
San Jose, CA 95125**
(Address of principal executive offices)

(408) 376-7400
(Registrant's telephone number, including area code)

Not Applicable.
(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))

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Item 2.02. Results of Operations and Financial Condition

The information in this report is being furnished and shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act), and is not to be incorporated by reference into any filing by eBay Inc. under the Securities Act of 1933 or the Exchange Act, regardless of any general incorporation language contained in such filing.

On January 23, 2008, eBay Inc. announced its financial results for the quarter and year ended December 31, 2007. A copy of eBay's press release announcing its financial results and certain other information is attached as Exhibit 99.1 to this report.

The attached press release includes the following financial measures defined as non-GAAP financial measures by the Securities and Exchange Commission: non-GAAP net income, non-GAAP earnings per diluted share, non-GAAP operating margin, non-GAAP effective tax rate, and free cash flow. These measures may be different from non-GAAP financial measures used by other companies. The presentation of this financial information, which is not prepared under any comprehensive set of accounting rules or principles, is not intended to be considered in isolation or as a substitute for the financial information prepared and presented in accordance with generally accepted accounting principles. See Non-GAAP Measures of Financial Performance, Reconciliation of GAAP Operating Margin to Non-GAAP Operating Margin, Reconciliation of GAAP Net Income to Non-GAAP Net Income, Reconciliation of GAAP to Non-GAAP Effective Tax Rate, Reconciliation of Operating Cash Flows to Free Cash Flow, and Business Outlook included in the attached press release for further information regarding these non-GAAP financial measures, including a reconciliation of these measures to the nearest comparable GAAP measures and an explanation of why eBay includes these non-GAAP measures.

The attached press release also contains forward-looking statements relating to eBay's future performance. A more thorough discussion of certain factors that may affect eBay's actual results is included under the captions Risk Factors and Management's Discussion and Analysis of Financial Condition and Results of Operations in eBay's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q. Additional information will be included under those captions in eBay's Annual Report on Form 10-K for the quarter ended December 31, 2007, which will be filed with the SEC during the first quarter of 2008.

Item 9.01. Financial Statements and Exhibits

(c) Exhibits.

The following exhibit is furnished with this report:

99.1 Press release dated January 23, 2008.

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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.

eBay Inc.
Registrant)

Date: January 23, 2008

/s/ Michael R. Jacobson
Name: Michael R. Jacobson
Title: Senior Vice President, Legal Affairs,
General Counsel and Secretary

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INDEX TO EXHIBITS

Exhibit Number	Description
99.1	Press release dated January 23, 2008.

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