

SUNCOM WIRELESS HOLDINGS, INC.

Form 8-K

April 13, 2007

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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): April 13, 2007**  
**SunCom Wireless Holdings, Inc.**  
(Exact name of registrant as specified in its charter)

Delaware  
(State or other  
jurisdiction of  
incorporation)

1-15325  
(Commission  
File Number)

23-2974475  
(I.R.S. Employer  
Identification No.)

1100 Cassatt Road  
Berwyn, Pennsylvania  
19312

(Address of Principal Executive Offices, Including Zip Code)

(610) 651-5900

(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:

- 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 April 13, 2007, SunCom Wireless Holdings, Inc. ( SunCom ) issued a press release announcing preliminary financial results for the three months ended March 31, 2007. A copy of this press release is being furnished as an exhibit to this report. The press release contains disclosure of Adjusted EBITDA and average revenue per user ( ARPU ), each of which is not a measure of performance calculated in accordance with accounting principles generally accepted in the United States ( GAAP ). A tabular reconciliation of the most directly comparable financial measure calculated and presented in accordance with GAAP for Adjusted EBITDA and ARPU appears at the end of the press release, and the reconciliation tables are accompanied by disclosure regarding management s uses for such non-GAAP financial measures.

The information required to be furnished pursuant to Item 2.02 of this report shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act ), or otherwise subject to the liability of that section, except if SunCom specifically incorporates it by reference into a filing under the Securities Act of 1933, as amended, or the Exchange Act.

**Item 9.01. Financial Statements and Exhibits.**

- (a) Not applicable.
  - (b) Not applicable.
  - (c) Not applicable.
  - (d) Exhibits:
    - 99.1 Press Release dated April 13, 2007, announcing preliminary financial results for the three months ended March 31, 2007 (furnished pursuant to Item 2.02 of Form 8-K).
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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.

SUNCOM WIRELESS HOLDINGS, INC.

Date: April 13, 2007

By: /s/ Eric Haskell  
Eric Haskell  
Chief Financial Officer