

SOHU COM INC
Form 10-K/A
March 20, 2006
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-K/A

Amendment No. 1

(MARK ONE)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2005

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

COMMISSION FILE NUMBER 0-30961

SOHU.COM INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction

of incorporation)

98-0204667
(I.R.S. Employer

Identification No.)

Level 12, Vision International Center

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No. 1 Unit Zhongguancun East Road, Haidian District

Beijing 100084

People's Republic of China

(Address of principal executive offices)

(011) 8610-6272-6666

(Registrant's Telephone Number, Including Area Code)

SECURITIES REGISTERED PURSUANT TO SECTION 12(b) OF THE ACT:

None

SECURITIES REGISTERED PURSUANT TO SECTION 12(g) OF THE ACT:

Common Stock, \$0.001 Par Value

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act. Yes No

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of accelerated filer and large accelerated filer in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

The aggregate market value of common stock held by non-affiliates of the registrant, based upon the last sale price on June 30, 2005 as reported on the Nasdaq National Market, was approximately \$570 million.

As of February 22, 2006, there were 36,609,000 shares of the registrant's common stock outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the Proxy Statement for Sohu's 2005 Annual Meeting of Stockholders to be filed on or about April 14, 2006 are incorporated into Part III of this report.

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Explanatory Note

This Amendment No. 1 to Sohu's Annual Report on Form 10-K for the fiscal year ended December 31, 2005 (the "Annual Report") is being filed solely to amend Exhibit 23.1 (Consent of Independent Registered Public Accounting Firm).

Except as described above, no other changes have been made to the Annual Report and this Amendment No. 1 does not amend, update or change any other information contained in the Annual Report. This Amendment No. 1 does not reflect events occurring after the filing of the Annual Report. Information not affected by the changes described above is unchanged and reflects the disclosures made at the time of the original filing of the Annual Report on February 28, 2005. Accordingly, this Amendment No. 1 should be read in conjunction with our filings made with the Securities and Exchange Commission subsequent to the filing of the Annual Report, including any amendments to those filings.

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ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES

Exhibit 23

23.1 Consent of Independent Registered Public Accounting Firm (Filed herewith)

Exhibit 31

31.1 Rule 13a-14(a)/15d-14(a) Certification of Dr. Charles Zhang (Filed herewith)

31.2 Rule 13a-14(a)/15d-14(a) Certification of Carol Yu (Filed herewith)

Exhibit 32

32.1 Section 1350 Certification of Dr. Charles Zhang (Filed herewith)

32.2 Section 1350 Certification of Carol Yu (Filed herewith)

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SIGNATURE

Pursuant to the requirements of Section 13 or 15 (d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereto duly authorized.

Date: March 20, 2006

Sohu.com Inc.

By:

/s/ CAROL YU
Carol Yu

Chief Financial Officer