

ACORN ENERGY, INC.
Form 8-K
May 22, 2012

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) May 21, 2012

ACORN ENERGY, INC.

(Exact name of Registrant as Specified in its Charter)

Delaware	0-19771	22-2786081
(State or Other Jurisdiction of Incorporation)	(Commission file Number)	(IRS Employer Identification No.)

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

Registrant's telephone number, including area code (302) 656-1707

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 May 21, 2012, the Board of Directors of Acorn Energy, Inc., approved an amendment to the company's Code of Business Conduct and Ethics. The amendment adds guidelines to the Code regarding gifts to governmental officials, political activity by company employees, meetings and other events involving governmental officials and candidates, and the lobbying of governmental officials. The amended Acorn Energy, Inc. Code of Business Conduct and Ethics may be accessed on the company's website at <http://www.acornenergy.com/rsc/docs/55.pdf>.

The company intends to satisfy any disclosure requirement under Item 5.05 of Form 8-K regarding an amendment to, or waiver from, a provision of the Code by posting such information on the company's website, at the Internet address specified above.

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 22nd day of May, 2012.

ACORN ENERGY, INC.

By: /s/Heather K. Mallard

Name: Heather K. Mallard

Title: Vice President, General Counsel & Secretary

(D)Date ExercisableExpiration DateTitleAmount or Number of Shares Phantom Stock ⁽¹⁾05/01/2012 A 7.31 ⁽²⁾ ⁽²⁾ Series A
Common Stock 7.31 \$ 48.33 5,898.09 D

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
SANDERS DANIEL S C/O CELANESE CORPORATION 222 W. LAS COLINAS BLVD., SUITE 900N IRVING, TX 75039	X			

Signatures

/s/ James R. Peacock III, Attorney-in-Fact for Daniel S.
Sanders

05/02/2012

 Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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- (1) Each share of phantom stock represents the right to receive either one share of Series A Common Stock or the cash value of one share of Series A Common Stock.

The reported phantom stock represents dividend equivalents on compensation deferred under the Company's 2008 Deferred

- (2) Compensation Plan. As provided in the Company's 2008 Deferred Compensation Plan, the reporting person may transfer a portion of the phantom stock account into an alternative investment account at any time, and following the termination of the reporting person's service as a director of the Company, the shares of phantom stock become payable in either cash or shares of Series A Common Stock.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.