HOME SOLUTIONS OF AMERICA INC Form 8-K August 15, 2007

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): August 9, 2007 Home Solutions of America, Inc.

(Exact Name of Registrant as Specified in its Charter)

Delaware 001-31711 99-0273889

(State of Incorporation) (Commission File Number)

(IRS Employer Identification No.)

1500 Dragon Street, Suite B, Dallas, Texas 75207

(Address of Principal Executive Offices)

Registrant s Telephone Number, Including Area Code:

(214) 623-8446

Former name or 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:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition.

On August 9, 2007, Home Solutions of America, Inc. (HSOA or the Company) issued a press release announcing its earnings for the second quarter of 2007. A copy of the August 9, 2007 press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K.

Also on August 9, 2007, HSOA held a conference call in connection with the Company s announcement of its earnings for the second quarter ended June 30, 2007. The script of the August 9, 2007 earnings call is furnished as Exhibit 99.2 to this Current Report on Form 8-K.

<u>Limitation on Incorporation by Reference:</u> The information in Item 2.02 and Exhibits 99.1 and 99.2 to this Current Report on Form 8-K, shall not be deemed to be filed for the purposes of or otherwise subject to the liabilities under Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liability of that section.

FORWARD LOOKING STATEMENTS

This Current Report on Form 8-K, including Exhibits 99.1 and 99.2, contains forward-looking statements made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995 under Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Forward-looking statements include statements with respect to our beliefs, plans, objectives, goals, expectations, anticipations, assumptions, estimates, intentions, and future performance, and involve known and unknown risks, uncertainties and other factors, which may be beyond our control, and which may cause our actual results, performance or achievements to be materially different from future results, performance or achievements expressed or implied by such forward-looking statements. All statements other than statements of historical fact are statements that could be forward-looking statements. You can identify these forward-looking statements through our use of words such as may. will. anticipate. assume. should. indicate. believe. can would. point to, project, intend, potential, and other similar words and continue, plan, predict, could, target, future. Forward-looking statements may not be realized due to a variety of factors, including, without limitation, future economic, competitive and market conditions, regulatory framework, and future business decisions, and the other factors referenced in our Annual Report on Form 10-K for the year ended December 31, 2006, which contains a list of specific risk factors that could cause actual results to differ materially from those indicated by our forward-looking statements made in this Current Report on Form 8-K, including Exhibits 99.1 and 99.2.

Item 9.01 Financial Statements and Exhibits.

(D) Exhibits.

99.1 Press Release dated August 9, 2007

99.2 Script of Earnings Call dated August 9, 2007

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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.

Home Solutions of America, Inc.

Date: August 15, 2007 By: /s/ Jeffrey M. Mattich

Name: Jeffrey M. Mattich
Title: Chief Financial Officer

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Exhibit Index

99.1 Press Release dated August 9, 2007 99.2 Script of Earnings Call dated August 9, 2007

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