

HOME SOLUTIONS OF AMERICA INC

Form 8-K

August 15, 2007

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.

Limitation on Incorporation by Reference: 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, can anticipate, assume, should, indicate, would, believe, contemplate, expect, continue, plan, point to, project, predict, could, intend, target, potential, and other similar words and 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

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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