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 6, 2004

BearingPoint, Inc.

 $(Exact\ name\ of\ registrant\ as\ specified\ in\ its\ charter)$

Delaware 001-31451 22-3680505
(State or other (Commission (I.R.S. Employer

jurisdiction of incorporation) File Number) Identification No.)

1676 International Drive

McLean, VA 22102

 $(Address\ of\ principal\ executive\ offices)$

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(703) 747-3000

(Registrant s telephone number, including area code)

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Item 12. Results of Operations and Financial Condition.

On May 6, 2004, BearingPoint, Inc. issued a press release announcing its financial results for the quarter ended March 31, 2004. A copy of the press release is furnished as Exhibit 99.1 to this report.

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SIGNATURE

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.

Date: May 6, 2004

BearingPoint, Inc.

By: /s/ Robert S. Falcone

Robert S. Falcone

Executive Vice President and

Chief Financial Officer