

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): April 16, 2004

COMDISCO HOLDING COMPANY, INC.

(Exact Name of Registrant as Specified in its Charter)

DELAWARE

000-499-68

54-2066534

(State or Other Jurisdiction  
of Incorporation)

(Commission File Number)

(IRS Employer  
Identification No.)

6111 NORTH RIVER ROAD, ROSEMONT, ILLINOIS

60018

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code:

(847) 698-3000

N/A

(Former Name or Former Address, if Changed Since Last Report)

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Item 5. Other Events and Required FD Disclosure.

On April 15, 2004, the bankruptcy court entered an order (the "Order") granting the motion (the "Motion") that was filed on February 17, 2004 by Comdisco Holding Company, Inc. (the "Company") in furtherance of its Plan of Reorganization (the "Plan"). The Company furnished a copy of the Motion to the Securities and Exchange Commission on a Form 8-K pursuant to Item 9 on February 18, 2004. The Company also included a copy of the Motion in its Report to Stakeholders, dated March 2, 2004, that was distributed to holders of the Company's common stock and contingent distribution rights ("CDRs"), holders of disputed claims remaining in the bankruptcy and certain other interested parties. As proposed in the Motion and as authorized by the Order, the Company will appoint a disbursing agent, prior to August 12, 2004, to fulfill the roles of the Board of Directors and executive officers of the Company, file a certificate of dissolution and take such other measures as are necessary to complete the administration of the reorganized debtors' Plan and chapter 11 cases.

On April 16, 2004, the Company issued a press release, a copy of which is hereby incorporated by reference and attached hereto as Exhibit 99.1, announcing that its Board of Directors had declared a cash dividend of \$11.50 per share on the outstanding shares of its common stock, payable on May 6, 2004 to common stockholders of record on April 26, 2004. The Company also announced that it will make a cash payment of \$.0781 per right on its CDRs, payable on May 6, 2004 to CDR holders of record on April 26, 2004.

After giving effect to the Company's dividend payment, the present value of distributions to the initially allowed general unsecured creditors in the bankruptcy estate of Comdisco, Inc. is approximately \$3.498 billion and the percentage recovery to such creditors is approximately 96 percent.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.

- (a) Financial Statements of Businesses Acquired: N/A
- (b) Pro Forma Financial Information: N/A
- (c) Exhibits:

Exhibit No. Description

99.1 Press Release of Comdisco Holding Company, Inc.,

dated April 16, 2004

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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.

COMDISCO HOLDING COMPANY, INC.

Dated: April 16, 2004

By: /s/ David S. Reynolds

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Name: David S. Reynolds  
Title: Senior Vice President  
and Controller

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EXHIBIT INDEX

Exhibit No.	Description
99.1	Press release of Comdisco Holding Company, Inc., dated April 16, 2004

Exhibit 99.1  
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NEWS RELEASE

COMDISCO DECLARES DIVIDEND TO COMMON STOCKHOLDERS AND ANNOUNCES  
PAYMENT TO CONTINGENT DISTRIBUTION RIGHTS HOLDERS

Part of a Series of Distributions in Complete Liquidation of the Company

Rosemont, IL, April 16, 2004: Comdisco Holding Company, Inc. (OTC: CDCO) today announced that its Board of Directors has declared a cash dividend of \$11.50 per share on the outstanding shares of its common stock, payable on May 6, 2004 to common stockholders of record on April 26, 2004. Comdisco Holding Company has approximately 4.2 million shares of common stock outstanding. Comdisco Holding Company intends to treat the dividend distribution for federal income tax purposes as one in a series of liquidating distributions in complete liquidation of the company.

Comdisco Holding Company also announced today that it will make a cash payment of \$.0781 per right on the contingent distribution rights (OTC: CDCOR), payable on May 6, 2004 to contingent distribution rights holders of record on April 26, 2004. Comdisco Holding Company has approximately 152.3 million contingent distribution rights outstanding.

After giving effect to the Comdisco Holding Company, Inc. dividend announced today, the present value of distributions to the initially allowed general unsecured creditors in the bankruptcy estate of Comdisco, Inc. is approximately \$3.498 billion and the percentage recovery to such creditors is approximately 96 percent.

Contingent Distribution Rights - Effect on Common Stock  
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The plan of reorganization (the "Plan") of the company's predecessor, Comdisco, Inc., entitles holders of Comdisco Holding Company's contingent distribution rights to share at increasing percentages in proceeds realized from Comdisco Holding Company's assets after the minimum percentage recovery threshold was

achieved in May, 2003. The amount due contingent distribution rights holders is based on the amount and timing of distributions made to former creditors of the company's predecessor, Comdisco, Inc., and is impacted by both the value received from the orderly sale or run-off of Comdisco Holding Company's assets and on the resolution of disputed claims still pending in the bankruptcy estate of Comdisco, Inc.

As the disputed claims are allowed or otherwise resolved, payments are made from funds held in a disputed claims reserve established in the bankruptcy estate for the benefit of former creditors of Comdisco, Inc. Since the minimum percentage recovery threshold has been exceeded, any further payments from the disputed claims reserve to former creditors of Comdisco, Inc. entitle holders of contingent distribution rights to receive payments from Comdisco Holding Company, Inc. The amounts due to contingent distribution rights holders will be greater to the extent that disputed claims are disallowed. The disallowance of a disputed claim results in a distribution from the disputed claims reserve to previously allowed creditors that is entirely in excess of the minimum percentage recovery threshold. In contrast, the allowance of a disputed claim results in a distribution to a newly allowed creditor that is only partially in excess of the minimum percentage recovery threshold. Therefore, any disallowance of the remaining disputed claims would require Comdisco Holding Company, Inc. to pay larger cash amounts to the contingent distribution rights holders that would otherwise be distributed to common shareholders.

#### About Comdisco

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Comdisco emerged from chapter 11 bankruptcy proceedings on August 12, 2002. The purpose of reorganized Comdisco is to sell, collect or otherwise reduce to money in an orderly manner the remaining assets of the corporation. Pursuant to Comdisco's plan of reorganization and restrictions contained in its certificate of incorporation, Comdisco is specifically prohibited from engaging in any business activities inconsistent with its limited business purpose. Accordingly, within the next few years, it is anticipated that Comdisco will have reduced all of its assets to cash and made distributions of all available cash to holders of its common stock and contingent distribution rights in the manner and priorities set forth in the Plan. At that point, the company will cease operations and no further distributions will be made.

#### Safe Harbor

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The foregoing contains forward-looking statements regarding Comdisco. They reflect the company's current views with respect to current events and financial performance, are subject to many risks, uncertainties and factors relating to the company's operations and business environment which may cause the actual results of the company to be materially different from any future results, express or implied by such forward-looking statements. The company intends that such forward-looking statements be subject to the Safe Harbor created by Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. The words and phrases "expect," "estimate," and "anticipate" and similar expressions identify forward-looking statements. Certain factors that could cause actual results to differ materially from these forward-looking statements are listed from time to time in the company's SEC reports, including, but not limited to, the report on Form 10-K for the fiscal year ended September 30, 2003 and the report on Form 10-Q for the quarter ended December 31, 2003. Comdisco disclaims any intention or obligation to update or revise any forward-looking statements whether as a result of new information, future events or otherwise.

#### Contacts:

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#### Comdisco:

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