

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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 27, 2007

Comdisco Holding Company, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

000-499-68

(Commission File Number)

54-2066534

(IRS Employer Identification No.)

5600 NORTH RIVER ROAD, SUITE 800 ROSEMONT, ILLINOIS

(Address of Principal Executive Offices)

60018

(Zip Code)

(847) 698-3000

(Registrant's Telephone Number, Including Area Code)

6111 NORTH RIVER ROAD, ROSEMONT, ILLINOIS

(Former Name or Former 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 (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- 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 8.01 Other Events.

On August 27, 2007, Comdisco Holding Company, Inc. (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 has authorized a cash payment of \$0.15 per right on the Company’s contingent distribution rights (“CDRs”), payable on September 17, 2007 to CDR holders of record on September 7, 2007.

Item 9.01 Financial Statements and Exhibits

Exhibit No. Description

99.1 Press Release of Comdisco Holding Company, Inc., dated August 27, 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.

COMDISCO HOLDING
COMPANY, INC.

Dated: August 27, 2007

By: /s/ Deborah Dompke
Name: Deborah Dompke
Title: Authorized Representative

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release of Comdisco Holding Company, Inc., dated August 27, 2007

Comdisco Announces Distribution to Contingent Distribution Rights Holders

Rosemont, IL - August 27, 2007 - Comdisco Holding Company, Inc. (OTC: CDCO.OB) announced today that its Board of Directors has approved a cash payment of \$0.15 per right on its contingent distribution rights (OTC: CDCOR.OB), payable on September 17, 2007 to contingent distribution rights holders of record on September 7, 2007. This distribution relates to the August 15, 2007 supplemental distribution of excess funds from the disputed claims reserve to general unsecured creditors with allowed claims. Comdisco Holding Company has approximately 152.3 million contingent distribution rights outstanding. Mellon Investor Services will serve as paying agent for the distribution.

Contingent Distribution Rights – Effect on Common Stock

The Plan 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. The amount does not reflect any potential recoveries and distributions by the litigation trustee to the general unsecured creditors. Such additional recoveries and distributions, if any, are neither probable nor reasonably estimable at this time.

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

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. The company filed on August 12, 2004 a Certificate of Dissolution with the Secretary of State of the State of Delaware to formally extinguish Comdisco Holding Company, Inc.'s corporate existence with the State of Delaware except for the purpose of completing the wind-down contemplated by the Plan.

Safe Harbor

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 reports on Form 10-K for the fiscal year ended September 30, 2006 and Forms 10-Q for the fiscal quarters ended December 31, 2006, March 31, 2007 and June 30, 2007, respectively. 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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