SOTHEBYS Form 8-K March 03, 2009

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

March 3, 2009

(Date of report)

<u>February 26, 2009</u>

(Date of earliest event reported)

Sotheby's

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation) <u>1-9750</u> (Commission File Number) 38-2478409 (IRS Employer Identification No.)

1334 York Avenue <u>New York, NY</u> (Address of principal executive offices)

(212) 606-7000

(Registrant's telephone number, including area code)

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:

- o 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)
- 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))

<u>10021</u> (Zip Code)

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Item 2.02 Results of Operations and Financial Condition

On February 26, 2009 Sotheby [s, a Delaware corporation (the <math>[Company]) issued a press release discussing its results of operations for the year ended December 31, 2008. This press release is furnished as Exhibit 99.1 to this Form 8-K.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

99.1 Sotheby s earnings press release for the year ended December 31, 2008.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SOTHEBY'S

By: <u>/s/ Kevin M. Delaney</u>

Kevin M. Delaney Senior Vice President, Corporate Controller and Chief Accounting Officer

Date: <u>March 3, 2009</u>