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**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): December 3, 2009 (November 30, 2009)**

**VERINT SYSTEMS INC.**

(Exact name of registrant as specified in its charter)

<b>Delaware</b> (State or other Jurisdiction of Incorporation)	<b>0-49790</b> (Commission File Number)	<b>11-3200514</b> (IRS Employer Identification No.)
<b>330 South Service Road, Melville, New York</b> (Address of Principal Executive Offices)		<b>11747</b> (Zip Code)

Registrant's telephone number, including area code: **(631) 962-9600**

**None**

(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:

- 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))
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## Item 2.06 Material Impairments

In connection with the preparation of Verint Systems Inc.'s (the "Company") financial statements, the Company is finalizing the evaluation of its goodwill and related intangibles in accordance with SFAS No. 142, Goodwill and Other Intangible Assets ("SFAS No. 142") and SFAS No. 144, Accounting for the Impairment or Disposal of Long-Lived Assets ("SFAS No. 144"). While the information to be included in the financial statements is not yet final, on November 30, 2009, the Company determined that goodwill and intangible assets in its Video Intelligence business associated with its acquisition of the networked video security business of MultiVision Intelligence Surveillance Limited ("MultiVision") and goodwill and intangible assets in its workforce optimization performance management consulting business associated with its acquisitions of (i) the Opus Group, LLC ("Opus"), (ii) CM Insight Limited ("CM Insight"), and (iii) the performance management consulting business acquired in its acquisition of Witness Systems, Inc ("Witness") have become impaired. The Company believes the impairment charges are primarily due to the global economic downturn resulting in lower demand for the Company's products as well as changes in business strategy related to both its video security business in the Asia Pacific market and its performance management consulting service. As such, there is uncertainty with respect to the Company's ability to realize these assets in the future.

The Company has estimated that the non-cash impairment charges related to its Video Intelligence business (its MultiVision acquisition) for the years ended January 31, 2007, 2008 and 2009 will be in the ranges of \$13 million to \$26 million, \$5 million to \$22 million, and up to \$14 million, respectively. The Company has estimated that the non-cash impairment charges related to its Workforce Optimization performance management consulting business (the Opus, CM Insight and a portion of the Witness acquisitions) for the years ended January 31, 2007, 2008 and 2009 will be in the ranges of \$2 million to \$4 million, \$10 million to \$18 million, and \$10 million to \$21 million, respectively. The total estimated non-cash impairment charges for the acquisitions identified above for the years ended January 31, 2007, 2008 and 2009, together represent less than ten percent (10%) of the Company's consolidated estimated goodwill and other intangible assets and less than six percent (6%) of consolidated estimated total assets as of January 31, 2009. These impairment charges, once finalized, will be reflected in the Company's consolidated financial statements for the fiscal years ended January 31, 2007, January 31, 2008, and January 31, 2009.

## Item 7.01 Regulation FD Disclosure

On December 3, 2009, the Company issued a press release announcing an update to the timing of its financial statements filings. A copy of this press release is attached as Exhibit 99.1 hereto. Such information (including the exhibit hereto) shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

## Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press release dated December 3, 2009.

**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.

Verint Systems Inc.

**Date:** December 3, 2009

**By:** /s/ Douglas Robinson  
**Name:** Douglas Robinson  
**Title:** Chief Financial Officer

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press release dated December 3, 2009.

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**Contact:****Investor Relations**

Alan Roden  
Verint Systems Inc.  
(631) 962-9304  
alan.roden@verint.com

**Press Release****Verint Systems Provides Update on Financial Statement Filings**

**MELVILLE, N.Y., December 3, 2009** — **Verint® Systems Inc.** (VRNT.PK) today announced that the company expects to file a comprehensive Annual Report on Form 10-K covering the years ended January 31, 2006, 2007 and 2008, an Annual Report on Form 10-K for the year ended January 31, 2009 and Quarterly Reports on Form 10-Q for the first three quarters of the year ending January 31, 2010 with the Securities and Exchange Commission ("SEC") by January 29, 2010.

Dan Bodner, CEO and President said "Verint is a leader in the actionable intelligence market with strong positions in enterprise workforce optimization and security intelligence. We look forward to making our filings, discussing our results and providing an update on our business."

**About Verint Systems Inc.**

Verint® Systems Inc. is a global leader in Actionable Intelligence® solutions and value-added services. Our solutions enable organizations of all sizes to make timely and effective decisions to improve enterprise performance and make the world a safer place. More than 10,000 organizations in over 150 countries — including over 80% of the Fortune 100 — use Verint solutions to capture, distill, and analyze complex and underused information sources, such as voice, video, and unstructured text. Headquartered in Melville, New York, we support our customers around the globe directly and with an extensive network of selling and support partners. Visit us at our website [www.verint.com](http://www.verint.com).

**Cautions About Forward-Looking Statements**

This press release contains "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, including statements regarding expectations, predictions, views, opportunities, plans, strategies, beliefs, and statements of similar effect relating to Verint Systems Inc.'s expectations with respect to the timing of the filing of its financial statements. These forward-looking statements are not guarantees of future performance and they are based on management's expectations that involve a number of risks and uncertainties, any of which could cause actual results to differ materially from those expressed in or implied by the forward-looking statements. Important risks, uncertainties, and other factors that could cause our actual results to differ materially from our forward-looking statements contained in this press release include risks relating to our ability to timely file our Securities and Exchange Commission reports, including the happening of unforeseen events that could delay our plan for completion of our financial statements by the date specified in this press release. We assume no obligation to revise or update any forward-looking statement except as otherwise required by law.

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