

COPERNIC INC
Form 6-K
September 28, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 6-K

REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16
UNDER
THE
SECURITIES EXCHANGE ACT OF 1934

For the month of September, 2007.

Commission File Number 0-17164

Copernic Inc.
(Translation of registrant's name into English)

388 St. Jacques Street West, 9th Floor, Montreal, Quebec H2Y 1S1
(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.
Form 20-F x Form 40-F "

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): _____

Note: Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): _____

Note: Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the jurisdiction in which the registrant is incorporated, domiciled or legally organized (the registrant's "home country"), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or

Edgar Filing: COPERNIC INC - Form 6-K

other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):
82-_____.

FILING OF CANADIAN MATERIAL CHANGE REPORT

On September 28, 2007, Copernic Inc. (the “Company”) filed a Material Change Report with the Ontario Securities Commission regarding the receipt of a letter from the United States Securities and Exchange Commission (SEC) informing the Company that it had completed its investigation of the Company concerning certain trading in the shares of the company in 2004, and that the SEC does not intend to recommend enforcement actions against the company. A copy of this document, which is available on Canada’s System for Electronic Document Analysis and Retrieval (<http://www.sedar.com>), is furnished with this report as Exhibit 99.1.

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, thereunto duly authorized.

COPERNIC INC.
(Registrant)

Date: September 28, 2007

By:

/S/ DANIEL BERTRAND
(Signature)
Daniel Bertrand, Executive
Vice-President and
Chief Financial Officer

*Print the name and title under the signature of the signing officer.

EXHIBIT INDEX

**Exhibit
No.**

Description

99.1

Material Change Report dated September 27, 2007.

4
