

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

FORM 10-Q

Quarterly Report Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

For the quarterly period ended March 31, 2006

or

Transition Report Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

For the transition period from _____ to _____

Commission file number 000-499-68

COMDISCO HOLDING COMPANY, INC.
(Exact name of registrant as specified in its charter)

Delaware 54-2066534
(State or other jurisdiction of (I.R.S. employer
incorporation or organization) identification no.)

5600 North River Road
Suite 800
Rosemont, Illinois 60018
(Address of principal executive offices) (Zip code)

Registrant's telephone number, including area code: (847) 698-3000

Indicate by check mark whether the registrant (1) has filed all reports
required to be filed by Section 13 or 15(d) of the Securities Exchange Act of
1934 during the preceding 12 months (or for such shorter period that the
registrant was required to file such reports), and (2) has been subject to such
filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant is a large accelerated filer,
an accelerated filer, or a non-accelerated filer. See definition of "accelerated
filer" in rule 12b-2 of the Exchange Act (Check One): Large accelerated filer
Accelerated filer Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as
defined in Rule 12b-2 of the Act). Yes No

Indicate by check mark whether the registrant has filed all documents and
reports required to be filed by Section 12, 13 or 15(d) of the Securities
Exchange Act of 1934 subsequent to the distribution of securities under a plan
confirmed by a court. Yes No

Indicate the number of shares outstanding of each of the issuer's classes
of common stock, as of the latest practicable date: 4,034,261 shares of the
registrant's Common Stock, \$0.01 par value per share, were outstanding on
April 30, 2006.

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PART I
FINANCIAL INFORMATION

Forward-Looking Statements

This quarterly report on Form 10-Q contains, and our periodic filings with the Securities and Exchange Commission (the "SEC") and written and oral statements made by the Company's officers and directors to press, potential investors and others, will contain, forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 (the "Securities Act") and Section 21E of the Securities Exchange Act of 1934 (the "Exchange Act"), and the Company intends that such forward-looking statements be subject to the safe harbors created thereby. These forward-looking statements are not historical facts, but rather are predictions and generally can be identified by use of statements that include phrases such as "believe," "expect," "anticipate," "estimate," "intend," "plan," "foresee," "looking ahead," "is confident," "should be," "will," "predicted," "likely" or other words or phrases of similar import. Similarly, statements that describe or contain information related to matters such as our intent, belief, or expectation with respect to financial performance, claims resolution under the Plan (as defined below), cash availability and cost-cutting measures are forward-looking statements. These forward-looking statements often reflect a number of assumptions and involve known and unknown risks, uncertainties and other factors that could cause our actual results to differ materially from those currently anticipated in these forward-looking statements. In light of these risks and uncertainties, the forward-looking events might or might not occur, which may affect the accuracy of forward-looking statements and cause the actual results of the Company to be materially different from any future results expressed or implied by such forward-looking statements.

Important factors that could cause actual results to differ materially from those suggested by these written or oral forward-looking statements, and could adversely affect our future financial performance, include the risk factors discussed in Item 1A in Part II Other Information. Many of the risk factors that could affect the results of the Company's operations are beyond our ability to control or predict.

ITEM 1. FINANCIAL STATEMENTS

THE COMPANY EMERGED FROM CHAPTER 11 BANKRUPTCY PROCEEDINGS ON AUGUST 12, 2002. THE PURPOSE OF THE COMPANY IS TO SELL, COLLECT OR OTHERWISE REDUCE TO MONEY IN AN ORDERLY MANNER THE REMAINING ASSETS OF THE CORPORATION. PURSUANT TO

THE COMPANY'S FIRST AMENDED JOINT PLAN OF REORGANIZATION (THE "PLAN") AND RESTRICTIONS CONTAINED IN THE COMPANY'S CERTIFICATE OF INCORPORATION, THE COMPANY 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 THE COMPANY 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.

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Comdisco Holding Company, Inc.
 CONSOLIDATED STATEMENTS OF EARNINGS (UNAUDITED)
 (in millions except per share data)

<TABLE>

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	Three months ended		Six months ended	
	March 31,		March 31,	
	2006	2005	2006	2005
	<c>	<c>	<c>	<c>
<s>				
Revenue				
Leasing	\$ --	\$ 1	\$ --	\$ 1
Gain on sale of equity and warrant portfolio	5	7	10	10
Sales	--	--	--	2
Agere lease participation payment	--	--	--	2
SIP recovery	--	--	--	6
Interest income	1	1	2	2
Foreign exchange gain	2	--	3	--
Receipt of a pre-bankruptcy receivable set-off by claimant against amounts due	--	--	--	3
Other	--	--	--	1
Total revenue	8	9	15	27
Costs and expenses				
Sales	--	--	--	1
Selling, general and administrative	3	3	5	9
Contingent distribution rights	--	6	5	9
Bad debt expense	--	--	(1)	(2)
Total costs and expenses	3	9	9	17
Earnings from continuing operations before income taxes	5	--	6	10
Income tax benefit	--	11	--	11
Earnings from continuing operations	5	11	6	21
Loss from discontinued operations, net of tax	--	1	--	1
Net earnings	\$ 5	\$ 10	\$ 6	\$ 20
Basic earnings per common share:				
Earnings from continuing operations	\$ 1.21	\$ 2.77	\$ 1.42	\$ 4.95
Earnings (loss) from discontinued operations	(0.02)	0.18	(0.02)	0.13
Net earnings	\$ 1.19	\$ 2.59	\$ 1.40	\$ 4.82
Diluted earnings per common share:				
Earnings from continuing operations	\$ 1.21	\$ 2.77	\$ 1.42	\$ 4.95
Earnings (loss) from discontinued operations	(0.02)	0.18	(0.02)	0.13
Net earnings	\$ 1.19	\$ 2.59	\$ 1.40	\$ 4.82

See accompanying notes to consolidated financial statements.

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Comdisco Holding Company, Inc.
 CONSOLIDATED BALANCE SHEETS
 (in millions except share data)

	(Unaudited)	(Audited)
	March 31,	September 30,
	2006	2005
	-----	-----
ASSETS		
Cash and cash equivalents	\$ 85	\$ 103

Cash - legally restricted	6	5
Income tax receivable.....	1	6
Receivables, net	1	--
Equity securities	8	9
Deferred costs.....	1	2
	-----	-----
	\$ 102	\$ 125
	=====	=====

LIABILITIES AND STOCKHOLDERS' EQUITY

Accounts payable	\$ 1	\$ 1
Income taxes	--	2
Other liabilities:		
Accrued compensation	2	2
Contingent distribution rights	42	46
Taxes other than income.....	1	1
	-----	-----
Total other liabilities	45	49
	-----	-----
	46	52
Stockholders' equity:		
Common stock \$.01 par value. Authorized 10,000,000 shares; issued 4,200,000 shares; 4,034,261 shares outstanding at March 31, 2006 (4,034,353 at September 30, 2005)	--	--
Additional paid-in capital	50	60
Accumulated other comprehensive income	5	8
Retained earnings	5	9
Common stock held in treasury, at cost; 165,739 shares at March 31, 2006 and 165,647 at September 30, 2005	(4)	(4)
	-----	-----
Total stockholders' equity	56	73
	-----	-----
	\$ 102	\$ 125
	=====	=====

See accompanying notes to consolidated financial statements.

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Comdisco Holding Company, Inc.
CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)
(in millions)
For the six months ended March 31, 2006 and 2005

	2006	2005
	-----	-----
Cash flows from operating activities:		
Operating lease and other leasing receipts	\$ --	\$ 1
Sales of equipment	--	2
Equity and investment proceeds	10	12
Other revenue	3	9
Collections and recoveries	1	3
Selling, general and administrative expenses	(5)	(14)
Contingent distribution rights payments	(9)	(37)
Income taxes	3	--
	-----	-----
Net cash provided (used) by continuing operations	3	(24)
Net cash provided by discontinued operations	--	2
	-----	-----
Net cash provided (used) by operating activities	3	(22)
	-----	-----
Cash flows from financing activities:		
Common stock purchased and placed in treasury	--	(4)
Dividends paid on Common Stock	(20)	(53)
(Increase) decrease in legally restricted cash	(1)	6
Other	--	2
	-----	-----
Net cash used in financing activities	(21)	(49)
	-----	-----
Net (decrease) in cash and cash equivalents	(18)	(71)
Cash and cash equivalents at beginning of period	103	157
	-----	-----
Cash and cash equivalents at end of period	\$ 85	\$ 86
	=====	=====

See accompanying notes to consolidated financial statements.

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Comdisco Holding Company, Inc.
 CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) -- CONTINUED
 (in millions)
 For the six months ended March 31, 2006 and 2005

	2006 -----	2005 (Revised) -----
Reconciliation of net earnings to net cash provided by operating activities:		
Net earnings	\$ 6	\$ 20
Adjustments to reconcile net earnings to net cash provided by operating activities		
Cost of sales	--	1
Equity and warrant portfolio carrying value	--	2
Income taxes	3	(11)
Selling, general, and administrative expenses	--	(4)
Contingent distribution rights	(4)	(28)
SIP receivable	--	(5)
Other, net	(2)	--
Discontinued operations	--	3
	----	----
Net cash provided (used) by operating activities	\$ 3	\$(22)
	====	====

See accompanying notes to consolidated financial statements.

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COMDISCO HOLDING COMPANY, INC.
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)
 March 31, 2006 and 2005

The following discussion and analysis should be read in conjunction with "Management's Discussion and Analysis of Financial Condition and Results of Operations" included in Item 2 in Part I and in the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2005, and with the Consolidated Financial Statements and related notes in the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2005.

1. Reorganization

On July 16, 2001, Comdisco, Inc. and 50 of its domestic subsidiaries filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division (the "Bankruptcy court") (consolidated case number 01-24795). Comdisco Holding Company, Inc., as the successor company to Comdisco, Inc., emerged from bankruptcy under a confirmed plan of reorganization (the First Amended Joint Plan of Reorganization (the "Plan")) that became effective on August 12, 2002 (the "Effective Date"). For financial reporting purposes only, however, the effective date for implementation of fresh-start reporting was July 31, 2002.

Comdisco Holding Company, Inc. was formed on August 8, 2002 for the purpose of selling, collecting or otherwise reducing to money in an orderly manner the remaining assets of the Company and all of its direct and indirect subsidiaries, including Comdisco, Inc. The Company's business purpose is limited to the orderly sale or run-off of all its remaining assets. Pursuant to the Plan and restrictions contained in its certificate of incorporation, the Company is specifically prohibited from engaging in any business activities inconsistent with its limited business purpose.

SIP Bankruptcy Claims: In February 1998, pursuant to the Comdisco Inc.'s Shared Investment Plan ("SIP"), senior managers of Comdisco, Inc. ("the SIP Participants") took out full recourse, personal loans to purchase approximately six million shares of Comdisco, Inc.'s common stock. In connection therewith, Comdisco, Inc. executed a guaranty dated February 2, 1998 (the "Guaranty") providing a guaranty of the loans in the event of default by the SIP Participants to the lenders under the SIP (the "SIP Lenders"). On November 29, 2001, the SIP Lenders filed a master proof of claim in the Comdisco, Inc. bankruptcy in the amount of \$133 million ("SIP Guaranty Claim"). The Company and the SIP Lenders subsequently reached a settlement that was approved by the Bankruptcy court on December 9, 2004. 48 of the remaining 59 Disputed Claims relate to proofs of claims filed by certain SIP Participants in the bankruptcy estate of Comdisco, Inc. The Company has objected to such proofs of claim and is currently engaged in discovery with such SIP claimants. The Company is responsible for legal fees and expenses related to these matters and any resolution would be handled through the Disputed Claims Reserve.

SIP Relief: Pursuant to the Plan, the Company was authorized to provide various levels of relief (the "SIP Relief") to the SIP Participants on account of any subrogation claims which the Company may have against the SIP Participants. On November 27, 2002, the Bankruptcy court approved the offering by the Company of SIP Relief of 70 percent to seventy-two terminated employees and 80 percent to twenty-three go-forward employees who remained with the Company following its emergence from bankruptcy, provided that such employees executed waivers and releases in favor of the Company, made irrevocable and unconditional agreements to pay their unreleased SIP Subrogation Claims (as defined in the Plan) and fulfilled certain other conditions. The SIP Relief offer generally expired on December 31, 2002 and five of seventy-two terminated employees and twenty-one of twenty-three go-forward employees have executed a Waiver, Release And Settlement Agreement to pay and provided additional documentation in support of the fulfillment of certain other conditions. Once the Company settled with the SIP Lenders, the Company notified the twenty-six participants who accepted relief of their amount due. The Company collected from twenty-three of the twenty-six who previously agreed to settle with the Company. Two of the three remaining SIP Participant's notes were transferred to the litigation trust (see below) because they did not fulfill their obligation under the terms of the settlement agreement. The Company is still pursuing the collection of one European participant who accepted the enhanced SIP relief. The European participant's SIP obligation was assumed by his employer. Comdisco is in continuing discussions with the employer regarding the method of payment.

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Litigation Trust: The Plan provided that, under certain circumstances, subrogation rights that the Company may have against the SIP Participants who participated in the SIP and their respective promissory notes be placed in a trust for the benefit of the general unsecured creditors (the "Trust Assets"). Under the Plan, the litigation trust is solely responsible for collection of amounts due on the promissory notes of the SIP Participants who did not take advantage of the SIP Relief. The litigation trustee has commenced both state and federal lawsuits to collect on such SIP Participants' promissory notes. Five of the SIP Participants have filed personal bankruptcy. Also, two SIP Participants who previously settled with the Company were transferred to the litigation trust because of their inability to fulfill the terms of their respective settlement agreement and the litigation trustee has commenced lawsuits against them. Any proceeds collected by the litigation trust, net of expenses, will be considered Trust Assets and distributed in accordance with the Plan and litigation trust agreement. The litigation trust files periodic reports with the Bankruptcy court. The Company has a limited indemnification obligation to the litigation trustee under the litigation trust agreement.

2. Basis of Presentation

In this quarterly report on Form 10-Q, references to "the Company," "Comdisco Holding," "we," "us" and "our" mean Comdisco Holding Company, Inc., its consolidated subsidiaries, including Comdisco, Inc., Comdisco Ventures Fund A, LLC (formerly Comdisco Ventures, Inc.), the former Comdisco Global Holding Company, Inc., the former Comdisco Domestic Holding Company, Inc. and its predecessors, except in each case where the context indicates otherwise. References to "Comdisco, Inc." mean Comdisco, Inc. and its subsidiaries, other than the Prism entities, prior to the Company's emergence from bankruptcy on August 12, 2002, except where the context indicates otherwise.

Certain reclassifications, including those for discontinued operations, have been made in the 2005 fiscal year financial statements to conform to the 2006 fiscal year presentation. In accordance with recent SEC guidance, the statements of cash flows have been revised to reconcile net cash provided (used) by operating activities to net earnings, instead of earnings from continuing operations.

3. Discontinued Operations

The Company sold a number of its asset portfolios during its fiscal years ending 2002 and 2003 as part of the Company's wind-down. Subsequent activity associated with these sales is considered discontinued operations for the three and six months ended March 31, 2006 and 2005. The Company has not incrementally added to discontinued assets since 2003.

Specifically, the US Leasing operations, International Leasing and German operations (the "German Leasing Subsidiary") are considered discontinued operations. "International Leasing" refers to the Company's former French, Swiss, Austrian, Australian and New Zealand leasing operations. The Company sold the stock of its French, Swiss and Austrian subsidiaries and sold the assets of its Australian and New Zealand operations.

Revenue and net earnings from discontinued operations for the three and six months ended March 31, 2006 and March 31, 2005 were nominal.

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4. Equity Securities

Windspeed Acquisition Fund GP, LLC ("Windspeed") manages the Company's investments in equity securities. Windspeed receives fixed and declining management fees. Additionally, Windspeed shares in the net receipts from the sale of the Company's investments in equity securities at various percentages. The Company has received approximately \$34 million in proceeds since the inception of the management agreement with Windspeed. Windspeed has received a combined \$4.2 million in management fees and sharing to date as of March 31, 2006. Management fees are expensed when incurred, and realized gains on the sale of Equity Securities are reduced by sharing amounts under the management agreement. As reported on a Form 8-K filed by the Company on April 11, 2006, the management arrangement was extended for an additional two years, to February 20, 2009.

Realized gains or losses are recorded on the trade date based upon the difference between the proceeds and the cost basis determined using the specific identification method. Net realized gains are included in other revenue in the consolidated statements of earnings.

Marketable equity securities:

The Company's available-for-sale security holdings were as follows

(in millions):	Cost	Gross	Market
		unrealized gains	value
	----	-----	-----
September 30, 2005	\$ -	\$ 5	\$ 5
December 31, 2005	\$ -	\$ 3	\$ 3
March 31, 2006	\$ -	\$ 5	\$ 5

Changes in the valuation of available-for-sale securities are included as changes in the unrealized holding gains (losses) in accumulated other comprehensive income (loss) (see Note 6 of Notes to Consolidated Financial Statements). At March 31, 2006, the Company held securities of three publicly-traded companies: Akamai Technologies, Inc., Taleo Corporation and Sunesis Pharmaceuticals. Of these holdings, Akamai Technologies, Inc. is subject to a lock-up period which restricts the Company's ability to sell in the near term. Additionally, the Company owns warrants that are currently out of the money in approximately nine public companies and holds minor positions in approximately three other public companies.

The Company's practice is to work in conjunction with Windspeed to sell its marketable Equity Securities upon the expiration of the lock-up period utilizing various timing strategies which seek to maximize the return to the Company.

Equity investments in private companies:

The Company's policy for equity investments in privately held companies is, in consultation with Windspeed, to regularly review the assumptions underlying the operating performance and cash flow forecasts in assessing the carrying values. The Company identifies and records impairment losses on Equity Securities when market and customer specific events and circumstances indicate the carrying value might be impaired. All write-downs are considered permanent impairments for financial reporting purposes.

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5. Income taxes

Income tax receivable

The Company expects to realize a \$1 million receivable relating to a refund from the Mexican tax authorities for taxes paid by the Company in 2002.

Income tax payable

In January 2006, \$1.2 million was paid in settlement of a local income tax liability that resulted from an audit of the Company's German subsidiary. Remaining payables are approximately \$0.4 million.

6. Stockholders' Equity

When the Company emerged from bankruptcy, 4,200,000 shares of Common Stock were issued. As of March 31, 2006, the Company had 4,034,261 shares of Common Stock outstanding and 165,739 shares of Common Stock held in treasury.

Stockholders' equity consists of the following (in millions):

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Additional Accumulated Retained Common

	Common stock	paid-in capital	other compre- hensive income	earnings (deficit)	stock in treasury	Total
<s>	<c>	<c>	<c>	<c>	<c>	<c>
Balance at September 30, 2005	\$ -	\$ 60	\$ 8	\$ 9	\$ (4)	\$ 73
Net earnings				6		6
Translation adjustment				(3)		(3)
Change in unrealized gain				--		--
Total comprehensive income						3
Liquidating dividend paid January 6, 2006		(10)		(10)		(20)
Balance at March 31, 2006	\$ -	\$ 50	\$ 5	\$ 5	\$ (4)	\$ 56

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Total comprehensive income (loss) consists of the following (in millions):

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	Three months ended March 31,		Six months ended March 31,	
	2006	2005	2006	2005
<s>	<c>	<c>	<c>	<c>
Foreign currency translation adjustments	\$ (1)	\$ -	\$ (3)	\$ 1
Unrealized gains (losses) on securities:				
Unrealized holding gains (losses) arising during the period	2	(2)	2	1
Reclassification adjustment for gains included in earnings before income taxes	-	(4)	(2)	(6)
Net unrealized gains (losses) (A)	2	(6)	-	(5)
Other comprehensive income (loss)	1	(6)	(3)	(4)
Net earnings	5	10	6	20
Total comprehensive income (loss)	\$ 6	\$ 4	\$ 3	\$ 16

(A) - No income tax effect on these gains (losses)

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7. Other Financial Information

Legally restricted cash is comprised of the following at March 31, 2006 and September 30, 2005 (in millions):

	March 31, 2006	September 30, 2005
Incentive compensation escrows	\$ 1	\$ 1
Other	5	4
	\$ 6	\$ 5

Other liabilities consist of the following (in millions):

	March 31, 2006	September 30, 2005
Accrued compensation	\$ 2	\$ 2
CDRs	42	46
Taxes other than income	1	1
	\$ 45	\$ 49

The liability for accrued compensation includes payroll and estimated amounts payable under the Company's Bankruptcy court approved compensation plans.

The amounts due CDRs follow a book equity based formula. See Critical Accounting Policies for additional information about the methodology.

8. Financial Information by Business Segment and Geographic Area

The following table presents total revenue by geographic location based on the location of the Company's offices (in millions):

	Three months ended March 31,		Six Months ended March 31,	
	2006	2005	2006	2005
North America	\$ 6	\$ 9	\$ 12	\$ 26
Europe	2	-	3	1
Total	\$ 8	\$ 9	\$ 15	\$ 27

The following table presents total assets and cash by geographic location based on the location of the Company's offices (in millions):

	March 31, 2006		September 30, 2005	
	Total Assets	Cash	Total Assets	Cash
North America	\$ 101	\$ 90	\$ 116	\$105
Europe	1	1	8	3
Pacific Rim	--	--	1	--
Total	\$ 102	\$ 91	\$ 125	\$108

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ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following discussion and analysis should be read in conjunction with the Consolidated Financial Statements and related notes included elsewhere in this Quarterly Report on Form 10-Q and in the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2005, and with the information under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations" in our Annual Report on Form 10-K for the fiscal year ended September 30, 2005.

THE COMPANY EMERGED FROM CHAPTER 11 BANKRUPTCY PROCEEDINGS ON AUGUST 12, 2002. THE PURPOSE OF THE COMPANY IS TO SELL, COLLECT OR OTHERWISE REDUCE TO MONEY IN AN ORDERLY MANNER THE REMAINING ASSETS OF THE CORPORATION. PURSUANT TO THE COMPANY'S FIRST AMENDED JOINT PLAN OF REORGANIZATION (THE "PLAN") AND RESTRICTIONS CONTAINED IN THE COMPANY'S CERTIFICATE OF INCORPORATION, THE COMPANY 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 THE COMPANY 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.

General

Wind-Down of Operations

Since emerging from bankruptcy proceedings on August 12, 2002, the Company has, pursuant to the Plan, focused on the monetization of its remaining assets. Therefore, comparisons of quarter-to-quarter or year-to-year results of operations should not be relied upon as an indication of the Company's future performance.

The Company has reduced, and expects to continue to reduce, the size and complexity of its organizational and systems infrastructure concurrently with the monetization of its assets.

On August 12, 2004, Randolph I. Thornton's appointment as Initial Disbursing Agent became effective. As Initial Disbursing Agent, he assumed the roles and responsibilities performed by the former Board of Directors and officers of the Company, including all measures which are necessary to complete the administration of the reorganized debtors' Plan and Chapter 11 cases.

See "Risk Factors Relating to the Company--Uncertainties Relating to the Wind-down of Operations" in Item 1A in Part II Other Information.

On July 16, 2001, Comdisco, Inc. and 50 of its domestic subsidiaries voluntarily filed for bankruptcy.

Comdisco Holding Company, Inc., as the successor company to Comdisco, Inc., emerged from bankruptcy under a confirmed plan of reorganization that was effective on August 12, 2002. In accordance with the Plan, Comdisco Holding became the successor to Comdisco, Inc.

Since the Company emerged from Chapter 11 bankruptcy proceedings on August 12, 2002, the Company's business activities have been limited to the orderly sale or run-off of all of its existing asset portfolios. Pursuant to the Plan and restrictions contained in its certificate of incorporation, the Company is specifically prohibited from engaging in any business activities inconsistent with its limited business purpose. Since emerging from bankruptcy, the Company has not engaged in any new leasing or financing activities, except for previously existing customer commitments and the restructuring of existing equipment leases and loans to maximize the value of the Company's assets. See "Risk Factors Relating to the Company--Uncertainties Relating to the Bankruptcy Plan and the Limited Business Plan."

The Company's revenues are generated primarily by the sale of equity securities and interest income on cash balances. Because of the Company's declining assets, revenue has declined significantly in the current quarterly period compared to the earlier quarterly period and, because of the Company's limited business purpose, this trend is expected to continue. The Company's expenses are primarily CDRs, and selling, general and administrative expense (including legal costs associated with the administration and/or litigation of Disputed Claims). As a result of the wind-down of operations, the Company expects continued declines in total costs and expenses, subject to volatility in the amount of expense associated with the liability for CDRs.

All funds generated from the Company's remaining assets are required by the Plan to be used to satisfy liabilities of the Company and, to the extent funds are available, to pay dividends on the Company's Common Stock and to make distributions with respect to the CDRs in the manner and priorities set forth in the Plan.

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The Company is required to maintain sufficient cash reserves for the potential CDR liability associated with the eventual allowance or disallowance of the remaining Disputed Claims. The outcome and the timing of the resolution of the remaining Disputed Claims will impact both the timing and the amount of future dividends and CDR payments. See "Critical Accounting Policies" in this section and "Risk Factors Relating to the Company" in Item 1A in Part II Other Information for a discussion of the impact of Disputed Claims on the distributions.

The Company has material restrictions on its ability, and does not expect, to make significant investments in new or additional assets. The Company continually evaluates opportunities for the orderly sale and run-off of its remaining assets. Accordingly, within the next few years, it is anticipated that the Company will have reduced all of its assets to cash, substantially or completely resolved the Disputed Claims in the bankruptcy estate of Comdisco, Inc. and made distributions of all available cash to holders of its Common Stock and CDRs 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's operations have continued to slow considerably during fiscal 2006. The Company's periodic billing is nominal and assets at March 31, 2006 consist primarily of cash, tax receivables, and equity securities. The timing on collections on the tax receivables and equity securities is uncertain. In certain cases, tax receivables will not be processed until a tax audit is conducted. Also, the equity securities portfolio is awaiting liquidity events before these assets can be converted to cash. The Company expects that proceeds from the disposition of equity securities will provide future cash flows in excess of the current carrying value of these assets. In addition, the Company has a number of leases in default whereby collection efforts are underway to support a recovery on the account. Receipts on these leases, if any, will be in excess of the carrying value of these assets because the leases were previously written-off.

Equity Securities: The Company carries its common stock and preferred stock investments in public companies at fair market value and in private companies at the lower of cost or estimated fair market value in its financial statements. Any warrants held by the Company in private companies are carried at zero value (collectively "Equity Investments"). Any write-downs in the carrying value of such Equity Investments in private companies are considered permanent for financial reporting purposes. See Note 4 of Notes to Consolidated Financial Statements and "Critical Accounting Policies". It is management's expectation that the amount ultimately realized on Equity Investments will, in the aggregate, exceed the amount reflected in the financial statements as of March 31, 2006. The Company's estimate was made in consultation with Windspeed Acquisition Fund GP, LLC ("Windspeed"), a professional management group which

the Company engaged to manage the Company's Equity Investments on an ongoing basis in February 2004. The Windspeed management arrangement was extended on April 11, 2006 to February 20, 2009. The Company estimates that the realizable value, net of fees and sharing with Windspeed (see table below), at March 31, 2006 for its common stock, preferred stock and warrants in private companies is approximately \$18 million. However, there is no assurance as to the timing or the amount the Company will ultimately realize on the Equity Investments. Management's expectations are subject to the risk factors discussed in Item 1A in Part II Other Information, entitled "Market Conditions Have Made It Difficult and May Continue to Make It Difficult for the Company to Timely Realize on the Value of Its Warrant and Equity Securities."

The following table summarizes the changes in the value of the Company's equity securities since September 30, 2005 (in millions):

	Public Companies(1) -----	Private Companies (2) -----
September 30, 2005 estimated realizable value	\$ 5	\$ 23
Realized--net of fees	(4)	(1)
Increase in unrealized estimated value (3)	2	--
	-----	-----
December 31, 2005 estimated realizable value	3	22
	-----	-----
Realized--net of fees	--	(5)
Increase in unrealized estimated value (3)	2	1
	-----	-----
March 31, 2006 estimated realizable value	\$ 5	\$ 18
	=====	=====

(1) Carrying value of public companies for financial statements. See Note 4 of Notes to Consolidated Financial Statements.

(2) Carrying value of private companies for financial statements is cost, or approximately \$3 million.

(3) Net of fees and sharing with Windspeed.

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Collections and recoveries: The Company has potential collections on accounts that are in default and recoveries on accounts previously written off. A substantial number of such recoveries involve prior lessees or debtors now in bankruptcy and in whose respective case the Company has filed and is pursuing a claim to maximize its recovery. The Company's cost basis in these accounts is nominal. The amount and timing of such collections and recoveries, if any, are subject to the risk factors discussed in Item 1A in Part II Other Information entitled "Uncertainties in Collections and Recoveries."

Critical Accounting Policies

The Company's consolidated financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of these financial statements requires Comdisco to use estimates and assumptions that affect reported amounts of assets and liabilities, revenues and expenses and disclosure of contingent assets and liabilities. These estimates are subject to known and unknown risks, uncertainties and other factors that could materially impact the amounts reported and disclosed in the consolidated financial statements.

The SEC issued Financial Reporting Release No. 60, "Cautionary Advice Regarding Disclosure About Critical Accounting Policies" which recommends that companies provide additional disclosure and analysis of those accounting policies considered most critical.

The Company believes the following to be among the most critical judgment areas in the application of its accounting policies:

- o CDRs and CDR Liability: The Plan entitles holders of Comdisco Holding's CDRs to share at increasing percentages in the proceeds realized from the monetization of the Company's assets based upon the present value of distributions made to the general unsecured creditors in the bankruptcy estate of Comdisco, Inc.

Management has adopted a methodology for estimating the amount due to CDR holders following the provisions of Statement of Financial and Accounting Standards No. 5, "Accounting For Contingencies" ("SFAS No. 5"). Under SFAS No. 5, a liability must be booked that is probable and reasonably estimable as of the balance sheet date.

The amount due to CDR 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's assets and 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 estimatable at this time.

The Company is not able to definitively estimate either the ultimate value to be received for the remaining assets or the final resolution of the remaining Disputed Claims. Accordingly, the Company does not forecast these outcomes in calculating the liability. Instead, the liability calculation uses the Company's book equity value as the basis for remaining asset value, reduced for estimated operating expenses and increased for the estimated fair market value of the remaining property held for sale. During the fiscal quarter ending March 31, 2006, the Company increased its forecasted operating expenses to allow for projected costs related to the ongoing SIP claim litigation and the projected duration of the ongoing liquidations of the Company's remaining assets.

In addition, the liability for CDRs is calculated assuming Disputed Claims are either: 1) allowed at the amount estimated for the Disputed Claim, or; 2) allowed at an approved amount where a settlement agreement or Bankruptcy court order exists ("Approved Claims"). Any estimates exceeding the Approved Claims would be considered disallowed for purposes of the CDR liability. The amounts due to CDR 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, above which recoveries to general unsecured creditors are shared with CDR holders. 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.

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Estimated Disputed Claims have decreased from \$59 million at September 30, 2005 to \$43 million as of March 31, 2006 due to the distribution from the Disputed Claim Reserve on February 14, 2006.

\$41 million of the \$43 million remaining estimated Disputed Claims have been disallowed in full or in part by Comdisco, Inc. either through a settlement with certain parties, or the issuance of a Bankruptcy court order, leaving only \$2 million unresolved at the date of this filing. These \$2 million in estimated Disputed Claims have been considered allowed for purposes of the CDR liability. If the \$2 million is ultimately ruled as disallowed, the CDR liability would increase by approximately \$1 million.

A portion of the \$41 million of the disallowed estimated Disputed Claims are under appeal as of the date of this filing. Any adverse appellate ruling may materially reduce the CDR liability as of March 31, 2006 and could negatively impact future CDR distributions. If the \$41 million is ultimately ruled as allowed, the CDR liability would be reduced by approximately \$18 million. See Recent Developments for an update on pending appeals of certain claim denials.

- o Equity Investments In Private Companies: Equity investments in private companies consist of small investments in approximately 120 private companies that are primarily non-quoted securities. The Company carries its common stock and preferred stock investments in private companies at the lower of cost or estimated fair market value in the financial statements. Warrants in non-public companies are carried at zero value. The Company, in consultation with Windspeed, regularly estimates the value of investments in private companies and adjusts carrying value when market and customer specific events and circumstances indicate that such assets might be impaired. All write-downs are considered permanent impairments for financial reporting purposes. Ongoing management and liquidation of Comdisco Ventures, Inc.'s warrant and equity investment portfolio is managed by Windspeed including the Company's equity investments in private companies. The carrying value of the Company's equity investments in private companies was approximately \$3 million at March 31, 2006.
- o Income Taxes: The Company uses the asset and liability method to account for income taxes. Deferred tax assets and liabilities are recognized for the future tax consequences attributable to temporary differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. The

measurement of deferred tax assets is reduced, if necessary, by a valuation allowance. The Company operates within multiple taxing jurisdictions and could be subject to audit in these jurisdictions. In management's opinion, adequate provisions for income taxes have been made for taxes estimated to be received or paid in all jurisdictions. The accrued tax liabilities resulting from tax expense recorded in previous periods have been evaluated by management in accordance with FASB No. 5, "Accounting for Contingencies." Accordingly, the ultimate amount refunded or paid may be more or less than the accrued tax receivables or liabilities recorded within the financial statements due to a number of factors including the uncertainties surrounding the wind-down of operations in all the Company's tax jurisdictions.

The above listing is not intended to be a comprehensive list of all the Company's accounting policies. Please refer to the Company's consolidated financial statements and notes thereto which contain the Company's significant accounting policies and other disclosures required by accounting principles generally accepted in the United States of America.

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Recent Developments

Disputed Claims Reserve Distribution

The Company distributed approximately \$16 million in estimated claim value to its creditors on February 14, 2006. Approximately \$5 million was distributed to newly allowed creditors, and the remaining \$11 million was distributed to all creditors through the supplemental distribution account.

SIP Joinder Action

On January 27, 2006, certain of the Shared Investment Plan ("SIP") claimants filed a joint action in the Circuit Court of Cook County, Illinois, County Department, Law Division, Case Number 2006L001006 and captioned Bryant Collins, et al v. Nicholas Pontikes, et al. On March 17, 2006, one of the defendants, JP Morgan Chase Bank N. A., removed the matter to the US District Court for the Northern District of Illinois. On April 12, 2006, the SIP claimants filed a motion to remand the matter back to the Circuit Court of Cook County, Illinois. The parties are briefing the issues for the US District court.

Litigation Trust Termination Motion

On March 16, 2006, a motion was filed in the US Bankruptcy Court for the Northern District of Illinois on behalf of certain SIP Participants who had filed proofs of claim in the Comdisco, Inc. bankruptcy ("SIP Claimants"). The motion seeks an order from the bankruptcy court terminating the litigation trust. On March 27, 2006, the litigation trustee requested a withdrawal of the reference from the bankruptcy court to the US District Court for the Northern District of Illinois to determine the motion filed by the SIP Claimants to terminate the litigation trust. The US District Court took the matter under advisement and the parties are briefing the issues in both courts. The US District Court hearing is scheduled for May 19, 2006 and the bankruptcy court hearing is set for May 24, 2006.

Pending Claim Denial Appeals

On April 18, 2006, Downey Savings and Loans Association, F.A. ("Downey") failed to perfect its appeal to the US Supreme Court of the denial by the bankruptcy court of its claim. Such denial was affirmed by both the US District Court for the Northern District of Illinois and the US 7th Circuit Court of Appeals. However, funds estimated for Disputed Claims Reserve purposes for the Downey claim are subject to a further order of the bankruptcy court and not distributable at this time. For purposes of estimating the CDR liability, the Company included this claim as being disallowed.

On April 18, 2006, Wells Fargo Finance and Leasing, Inc. ("Wells Fargo") filed a motion in the US District Court for the Northern District of Illinois requesting that the judge rule on Wells Fargo's appeal from the bankruptcy court's denial of its claim. On April 27, 2006, the judge advised the parties that he would rule as soon as possible, but would not commit to a specific date.

On April 19, 2006, the US District Court for the Northern District of Illinois affirmed the denial by the bankruptcy court of the claim of Developmental Specialists, Inc., as assignee for the benefit of creditors of Inlight Interactive, Inc. ("DSI/Inlight"). The Company anticipates that DSI/Inlight will appeal to the US 7th Circuit Court of Appeals, and therefore, a distribution from the Disputed Claims Reserve is not anticipated at this time. For purposes of estimating CDR liability, the Company included this claim as

being disallowed.

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Results of Operations

Three Months Ended March 31, 2006 Compared to the Three Months Ended March 31, 2005

Revenue

Changes in total revenue for the three months ended March 31, 2006 compared to the three months ended March 31, 2005 were as follows:

<table>
<caption>

(in millions)	Three months ended March 31,		Percent increase (decrease)	Explanation of Change
	2006	2005		
<S>	<C>	<C>	<C>	<C>
Leasing	\$ -	\$ 1	(100%)	The Company's remaining revenue generating leased assets are nominal.
Sale of equity holdings	5	7	(29%)	Primary remaining revenue generating asset. Managed by Windspeed. See "Overview" for additional information.
Other				
Interest income	1	1	N/A	Interest earned on cash balances.
Foreign exchange gain	2	-	N/A	Foreign operations.
Total other revenue	3	1	200%	
Total Revenue	\$ 8	\$ 9	(11%)	

</table>

Costs and Expenses

Changes in total costs and expenses for the three months ended March 31, 2006 compared to the three months ended March 31, 2005 were as follows:

<table>
<caption>

(in millions)	Three months ended March 31,		Percent increase (decrease)	Explanation of Change
	2006	2005		
<S>	<C>	<C>	<C>	<C>
Selling, general and administrative	3	3	N/A	SG&A held in line with current staffing levels.
Contingent distribution rights	-	6	(100%)	See "Critical Accounting Policies."
Total Costs and Expenses	\$ 3	\$ 9	(67%)	

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Income tax benefit

The Company recorded a nominal income tax benefit for the three months ended March 31, 2006 and approximately \$11 million for the three months ended March 31, 2005 as a result of the utilization of the Company's deferred tax assets. \$6 million of the benefit recorded in 2005 related to a successful appeal of Canadian federal tax matters. The remaining \$5 million related to the utilization of deferred tax assets in the Company's United Kingdom subsidiary.

Net Earnings from Continuing Operations

Net earnings from continuing operations were \$5 million for the three months ended March 31, 2006, or \$1.21 per share-diluted, compared to net earnings from continuing operations of \$11 million for the three months ended March 31, 2005, or \$2.77 per share-diluted.

Discontinued Operations

Net earnings from discontinued operations were nominal for the three months

ended March 31, 2006 and a loss of \$1 million for the three months ended March 31, 2005.

Net Earnings

Net earnings were \$5 million, or \$1.19 per share-diluted, for the three months ended March 31, 2006 compared to net earnings of \$10 million, or \$2.59 per share-diluted, for the three months ended March 31, 2005.

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Six Months Ended March 31, 2006 Compared to the Six Months Ended March 31, 2005

Revenue

Changes in total revenue for the six months ended March 31, 2006 compared to the six months ended March 31, 2005 were as follows:

<table>

<caption>

(in millions)	Six months ended March 31,		Percent increase (decrease)	Explanation of Change
	2006	2005		
<S>	<C>	<C>	<C>	<C>
Leasing	\$ --	\$ 1	(100%)	The Company's remaining revenue generating leased assets are nominal.
.....
Sales	--	2	(100%)	Sales down with shrinking portfolio.
.....
Agere lease participation payment	--	2	(100%)	Last payment received in November 2004.
.....
SIP recovery from participants	--	6	(100%)	Collection on notes assigned to the Company.
.....
Sale of equity holdings	10	10	N/A	Primary remaining revenue generating asset. Managed by Windspeed. See "Overview" for additional information.
.....
Interest income	2	2	N/A	Interest earned on cash balances.
.....
Other:				
Receipt of pre-bankruptcy receivable set-off by claimant against amounts due	--	3	(100%)	Bankruptcy court approved as part of SIP Guaranty settlement.
.....
Foreign exchange gain	3	--	N/A	Foreign operations.
.....
Other	--	1	(100%)	
.....
Total other revenue	3	4	(25%)	
.....
Total revenue	\$ 15	\$ 27	(44%)	
.....	=====	=====	=====	

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Costs and Expenses

Changes in total costs and expenses for the six months ended March 31, 2006 compared to the six months ended March 31, 2005 were as follows:

<table>

<caption>

(in millions)	Six months ended March 31,		Percent increase (decrease)	Explanation of Change
	2006	2005		
<S>	<C>	<C>	<C>	<C>
Sales	\$ -	\$ 1	(100%)	Sales down with shrinking portfolio.
.....
Selling, general and administrative	5	9	(44%)	Selling, general and administrative costs have decreased with the continued wind down of operations.
.....
Contingent distribution rights	5	9	(44%)	See "Critical Accounting Policies."
.....
Bad debt expense	(1)	(2)	(50%)	Primarily collections and recoveries.
.....
Total costs and expenses	\$ 9	\$ 17	(47%)	
.....	=====	=====	=====	

</table>

Income taxes

The Company recorded a nominal income tax provision for the six months ended March 31, 2006 and \$11 million for the six months ended March 31, 2005 as a result of the utilization of the Company's deferred tax assets. \$6 million of the benefit recorded in 2005 related to a successful appeal of Canadian federal tax matters. The remaining \$5 million related to the utilization of deferred tax assets in the Company's United Kingdom subsidiary.

Net Earnings from Continuing Operations

Earnings from continuing operations were approximately \$6 million or \$1.42 per share-diluted for the six months ended March 31, 2006, compared to earnings from continuing operations of approximately \$21 million, or \$4.95 per share-diluted for the six months ended March 31, 2005.

Discontinued Operations

Net earnings from discontinued operations were nominal for the six months ended March 31, 2006 and a loss of \$1 million for the six months ended March 31, 2005.

Net Earnings

Net earnings were approximately \$6 million, or \$1.40 per share-diluted for the six months ended March 31, 2006 compared to net earnings of approximately \$20 million, or \$4.82 per share-diluted, for the six months ended March 31, 2005.

Off-Balance Sheet Arrangements

The Company does not maintain any off-balance sheet arrangements, transactions, obligations or other relationships with unconsolidated entities that could be expected to have a material current or future effect upon the Company's financial condition or results of operations.

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Liquidity and Capital Resources

The Company must rely on cash generated from the orderly sale and run-off of its assets to meet its liquidity needs. All funds generated from the Company's remaining asset portfolios are required by the Plan to be used to satisfy liabilities of the Company and, to the extent funds are available, to pay dividends on the Company's Common Stock and to make distributions with respect to the CDRs in the manner and priorities set forth in the Plan. Because of the composition and nature of its asset portfolios, the Company expects to generate funds from the sale or run-off of its asset portfolios at a decreasing rate over time.

At March 31, 2006, the Company had unrestricted cash and cash equivalents of approximately \$85 million, a decrease of approximately \$18 million compared to September 30, 2005. Net cash provided by operating activities for the six months ended March 31, 2006 was \$3 million.

The Company's operating activities during the six months ended March 31, 2006 were funded by cash on hand. During the six months ended March 31, 2006, approximately \$10 million of proceeds were generated from the Windspeed managed warrant and equity portfolio, and approximately \$5 million relating to an income tax refund for its United Kingdom subsidiary. The Company's cash expenditures were primarily operating expenses (principally professional services and compensation), a \$1.2 million tax payment for the Company's German subsidiary, dividends, and payments to CDR holders.

The Company's current and future liquidity depends on cash on hand, cash provided by operating activities, proceeds from the sale of Equity Securities and nominal asset sales. The Company expects its cash on hand and cash flow from operations to be sufficient to fund operations and to meet its obligations (including its obligation to make payments to CDR holders) under the Plan for the foreseeable future.

See "Risk Factors Relating to the Company--The Company's Liquidity is Dependent on a Number of Factors" in Item 1A in Part II Other Information.

Dividends

The Company paid a cash dividend on January 6, 2006 of \$5.00 per share on the outstanding shares of its common stock to common stockholders of record on December 27, 2005. Consistent with past practices, Comdisco intends to treat this and any future dividend distribution for federal income tax purposes as part of a series of liquidating distributions in complete liquidation of the Company.

See "Risk Factors Relating to the Company--The Payment of Dividends and Distributions and Limited Public Market for Common Stock." in Item 1A in Part II Other Information.

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Contingent Distribution Rights

For financial reporting purposes, the Company records CDRs as a liability and as an operating expense although the CDRs trade over-the-counter.

Gross cash distributions (including the redemption of the Company's Senior Notes and Subordinated Notes and dividends to date) related to general unsecured claims totaled \$4.061 billion through March 31, 2006. The distributions funded claims allowed on the initial distribution date and the Disputed Claims Reserve where cash and Common Stock are being held pending the outcome of the remaining Disputed Claims. A portion of the original Disputed Claims have been allowed subsequent to the initial distribution date.

Pursuant to the Rights Agent Agreement that established the terms of the CDRs distributed in accordance with the Plan, the Company agreed to provide information in its annual and quarterly reports regarding the Present Value of Distributions (as defined in the Rights Agent Agreement) made to certain former creditors of Comdisco, Inc. The Present Value of Distributions calculation requires the Company to discount the cash distributions to the initially allowed claimholders from the date the distribution is made to the date of the Company's emergence from bankruptcy on August 12, 2002. The gross distributions through March 31, 2006 of approximately \$3.788 billion made to initially allowed claimholders equates to a present value of \$3.612 billion on initially allowed claims of \$3.628 billion. The associated percentage recovery was approximately 99 percent as of March 31, 2006.

See Critical Accounting Policies for a further discussion of CDRs and the methodology for estimating the CDR liability and the potential impact of the resolution of Disputed Claims on liquidity. See "Risk Factors Relating to the Company--The Payment of Dividends and Distributions, Impact of Disallowance of Disputed Claims on the Company's Obligation To Make Payments in Respect of Contingent Distribution Rights, Impact of Reconsideration and/or Allowance of Newly Filed Claims, Late Filed Claims or Previously Disallowed Claims and Limited Public Market for Contingent Distribution Rights" In Item 1A in Part II Other Information.

CDR Payment

On January 6, 2006, the Company paid a cash payment \$.0365 per right on its CDRs to CDR holders of record on December 27, 2005. On March 16, 2006, the Company paid a cash payment \$.0247 per right on its CDRs to CDR holders of record on March 6, 2006. As of March 31, 2006, the Company had approximately 152.3 million CDR's outstanding.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Interest Rate Risk and Market Risk

Presently, the Company invests its cash and cash equivalents in money market and other interest bearing accounts. Such cash and cash equivalents are essentially the only floating rate assets held by the Company. The remaining assets of the Company are fixed rate or non-interest bearing and are, therefore, subject to a decrease in value if market rates increase. Currently, the Company does not use derivative financial instruments to hedge this risk as the Company's business purpose is to monetize all remaining assets.

At March 31, 2006, the Company held securities of three publicly-traded companies: Akamai Technologies, Inc., Taleo Corporation and Sunesis Pharmaceuticals. Of these holdings, Akamai Technologies, Inc. is subject to a lock-up period which restricts the Company's ability to sell in the near term. Additionally, the Company owns warrants that are currently out of the money in approximately nine public companies and holds minor positions in approximately three other public companies. The estimated realizable value for financial reporting purposes in companies with lock-up expiring within one year are reduced by 20% to allow for the uncertainty of events during the lockup period. The Company's practice is to work in conjunction with Windspeed to sell its marketable equity securities upon the expiration of the lock-up period utilizing various timing strategies which seek to maximize the return to the Company.

The Company has equity investments in private companies consisting of small investments in private companies that are primarily non-quoted securities. Common stock and preferred stock investments are carried at the lower of cost or estimated fair market value in the Company's financial statements. Warrants in non-public companies are carried at zero value. These investments are subject to significant volatility and are difficult to value.

Foreign Exchange Risk

The Company's business purpose is limited to the orderly sale or run-off of all of its remaining assets, including assets denominated in foreign currencies. Accordingly, the Company is exposed to the risk of future currency exchange rate fluctuations, which is accounted for as an adjustment to stockholders' equity until realized. Therefore, changes from reporting period to reporting period in the exchange rates between various foreign currencies and the U.S. Dollar have had and will continue to have an impact on the accumulated other comprehensive loss component of stockholders' equity reported by the company, and such effect may be material in any individual reporting period. In addition, exchange rate fluctuation will have an impact on the US dollar value realized from the repatriation of the proceeds from the sale or run-off of assets denominated in foreign currencies.

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Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

Randolph I. Thornton, the sole officer of the Company, has evaluated the effectiveness of the Company's disclosure controls and procedures (as such term is defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act) as of the end of the period covered by this report. Based on such evaluation, the Company's sole officer has concluded that, as of the end of such period, the Company's disclosure controls and procedures are effective in recording, processing, summarizing and reporting, on a timely basis, information required to be disclosed by the Company in the reports that it files or submits under the Exchange Act.

Change in Internal Controls

There have not been any changes in the Company's internal control over financial reporting (as such term is defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) during the second fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

Staffing Changes

The Authorized Representative overseeing the accounting and finance areas of the Company left the Company on March 30, 2006. Mr. Thornton has reallocated the responsibilities and allocated additional resources to the accounting and finance areas, including retaining the former Authorized Representative on a consulting basis. The change is not expected to adversely impact the Company's internal controls.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

See "Management's Discussion and Analysis of Financial Condition and Results of Operations--Recent Events" for a discussion of a lawsuit styled as a joint action filed against former members of the Board of Directors of Comdisco, Inc, the motion of certain SIP claimants to terminate the litigation trust and the updates on the results of the appeals of certain claim denials.

ITEM 1A. RISK FACTORS RELATING TO THE COMPANY

The following risk factors and other information included in this Quarterly Report on Form 10-Q should be carefully considered. The risks and uncertainties described below are not the only ones the Company confronts. Additional risks and uncertainties not presently known to it or that it currently deems immaterial also may impair the Company's business operations and the implementation of the Plan. If any of the following risks actually occurs, the Company's business, financial condition, operating results and the implementation of the Plan could be materially adversely affected.

Uncertainties Relating to the Bankruptcy Plan and the Limited Business Plan

The Company has incurred and will continue to incur significant costs associated with the administration of the estate of Comdisco, Inc. and in completing the wind-down of operations. The amount of these costs, which are being expensed as incurred, are expected to have a significant adverse effect on the results of operations and on the Company's cash position.

The Company's post-bankruptcy business plan is limited to an orderly run-off or sale of its remaining assets. Pursuant to the Plan and restrictions contained in its certificate of incorporation, the Company is specifically prohibited from engaging in any business activities inconsistent with its limited business plan. This business plan is based on numerous assumptions including the anticipated future performance of the Company in running off its operations, the time frame for the run-off, general business and economic

conditions, and other matters, many of which are beyond the control of the Company and some of which may not materialize. As a result, the Company's ability to effectively complete this business plan is inherently uncertain. In addition, unanticipated events and circumstances occurring subsequent to the date of this Report may affect the actual financial results of the Company's operations.

Uncertainties Relating to the Wind-down of Operations

The Company has reduced the size and complexity of its organizational and systems infrastructure concurrently with the monetization of its assets. The success of the Company's continuing wind-down of operations and implementation of the Order entered by the Bankruptcy court on April 15, 2004 is dependent on numerous factors, including the timing and amount of cash received from the monetization of its assets, the resolution of the remaining Disputed Claims, the ability of the Disbursing Agent to fulfill the positions of the previous Board of Directors and executive officers and the ability of the Company to effectively consolidate its management structure and maintain its operations with limited personnel.

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Uncertainties in Collections and Recoveries

The Company believes that its collections on leases in default and recoveries on accounts previously written off will provide future cash flows. The amount and timing of such collections and recoveries are dependent upon many factors including: the ability of the Company to recover and liquidate any of its collateral, any offsets or counterclaims that may be asserted against the Company and the ability of a lessee or debtor or its respective estate to pay the claim or any portion thereof. Some of these factors are beyond the control of the Company.

The Company's Liquidity is Dependent on a Number of Factors

The Company's liquidity generally depends on cash on hand and cash provided by operating activities. The Company's cash flow from operating activities is dependent on a number of variables, including, but not limited to, market conditions for the sale of equity securities, global economic and political conditions, control of operating costs and expenses and the ability of the Company to dispose or otherwise convert to cash its remaining assets.

The Payment of Dividends and Distributions

All funds generated from the Company's remaining asset portfolios are required by the Plan to be used to satisfy liabilities of the Company and, to the extent funds are available, to pay dividends on the Company's Common Stock and to make distributions with respect to the Contingent Distribution Rights in the manner and priorities set forth in the Plan. Because of the composition and nature of its asset portfolios, the Company expects to generate funds from the sale or run-off of its asset portfolios at a decreasing rate over time. The Company has material restrictions on its ability, and does not expect or intend, to make any significant investments in new or additional assets. Accordingly, the amount of funds potentially available to pay dividends on the Company's Common Stock and to make distributions with respect to the Contingent Distribution Rights is limited to the funds (in excess of the Company's liabilities) that may be generated from the remaining asset portfolios.

Impact of Disallowance of Disputed Claims on the Company's Obligation To Make Payments in Respect of Contingent Distribution Rights

Because the present value of distributions to certain former creditors of Comdisco, Inc. reached a threshold level of percentage recovery established pursuant to the Plan, holders of CDRs are entitled to receive specified payments from the Company. All payments by the Company in respect of CDRs are made from the Company's available cash-on-hand and not from funds released from the Disputed Claims Reserve. The Company expects to maintain cash reserves sufficient to make any required payments on the CDRs. The Company's success in reducing the Disputed Claims Reserve through disallowance of Disputed Claims could have a significant negative impact on the cash available to be distributed to common shareholders.

Impact of Reconsideration and/or Allowance of Newly Filed Claims, Late Filed Claims or Previously Disallowed Claims

The reconsideration and/or allowance by the Bankruptcy court of newly filed claims, late filed claims, or previously disallowed claims, in full or in part, may negatively impact future distributions.

Market Conditions Have Made It Difficult and May Continue to Make it Difficult for the Company To Timely Realize on the Value of its Warrant and Equity Securities (collectively, "Equity Securities")

Market conditions have adversely affected, and may continue to adversely

affect, the opportunities for the acquisition/merger of the Internet-related, communications and other high technology and emerging growth companies that make up the substantial majority of the Company's Equity Securities. Additionally, the public market for high technology and other emerging growth companies is extremely volatile. Such volatility has adversely affected, and may continue to adversely affect, the ability of the Company to realize value from its Equity Securities. Exacerbating these conditions is the fact that the Equity Securities held by the Company are subject to lockup agreements restricting its ability to sell until several months after an initial public offering. Without an available liquidity event, the Company is unable to sell its Equity Securities. As a result, the Company, or Windspeed on behalf of the Company, may not be able to generate gains or receive proceeds from the sale of Equity Securities and the Company's business and financial results may suffer. Additionally, liquidation preferences may continue to be offered by companies in the Company's portfolio to parties willing to lend to such companies. The liquidation preferences have had, and may continue to have, an adverse impact on the value of the Company's Equity Securities. For those Equity Securities without a public trading market, the realizable value of the Company's Equity Securities may prove to be lower than the carrying value currently reflected in the financial statements.

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The estimated fair market value of the Company's equity securities was determined in consultation with Windspeed based on a variety of factors, including, but not limited to, quoted trading levels for publicly-traded securities, industry and company multiples, industry acceptance in the market place, liquidity discounts due to lock ups, estimated revenue, and customer, product and market share growth by the respective companies in the portfolio. Substantially all of these factors are outside the control of the Company and are subject to significant volatility. There can be no assurance that the Company will be able to realize the estimated fair market value. Furthermore, the current estimated fair market value is subject to significant concentration risk, as 86 percent of the estimated fair market value of the entire portfolio is concentrated in ten individual companies and approximately 49 percent of the estimated amount is in two companies.

Impact of Interest Rates and Foreign Exchanges Rates

Increases in interest rates would negatively impact the value of certain of the Company's assets and a strengthening of the US dollar would negatively impact the value of the Company's net foreign assets.

Limited Public Market for Common Stock

There is currently a limited public market for the Company's Common Stock. Holders of the Company's Common Stock may, therefore, have difficulty selling their Common Stock, should they decide to do so. In addition, there can be no assurances that such markets will continue or that any shares of Common Stock which may be purchased may be sold without incurring a loss. Any such market price of the Common Stock may not necessarily bear any relationship to the Company's book value, assets, past operating results, financial condition or any other established criteria of value, and may not be indicative of the market price for the Common Stock in the future. Further, the market price of the Common Stock may be volatile depending on a number of factors, including the status of the Company's business performance, its limited business purpose, industry dynamics, news announcements or changes in general economic conditions.

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Limited Public Market for Contingent Distribution Rights

There is currently a limited public market for the Company's Contingent Distribution Rights. Holders of the Company's Contingent Distribution Rights may, therefore, have difficulty selling their Contingent Distribution Rights, should they decide to do so. In addition, there can be no assurances that such markets will continue or that any Contingent Distribution Rights which may be purchased may be sold without incurring a loss. Any such market price of the Contingent Distribution Rights may not necessarily bear any relationship to the Company's book value, assets, past operating results, financial condition or any other established criteria of value, and may not be indicative of the market price for the Contingent Distribution Rights in the future. Further, the market price of the Contingent Distribution Rights may be volatile depending on a number of factors, including the status of the Company's business performance, industry dynamics, news announcements or changes in general economic conditions.

The Company Faces a Number of Uncertainties Around the Settlement of Domestic and International Tax Positions.

The Company continues to wind-down its domestic and international operations. Prior to a subsidiary being dissolved, the Company may have to obtain tax clearances at the state level domestically and on an international level in the country in which the subsidiary was incorporated. The Company has estimated the amounts for such tax settlements; however, actual settlements could differ from such estimates and will be reflected as adjustments in future

financial statements when probable and estimable. In conjunction with the wind-down of its operations, the Company has outsourced the domestic and international tax functions to a third party service provider.

Termination of the Litigation Trust Could Impact Holders of CDRs and Common Stockholders

On March 16, 2006, a motion was filed in the United States Bankruptcy Court for the Northern District of Illinois on behalf of certain participants in the SIP. The litigation trust was established as a separate and distinct entity under the Plan to pursue the collection of subrogation claims and obligations due under the SIP notes from SIP Participants that had not previously agreed to compromise and settle their obligations. The litigation trust is solely responsible for collection of amounts due from such SIP Participants under their SIP notes. Any recoveries, net of expenses, on the SIP notes will be distributed by the litigation trust to the general unsecured creditors of Comdisco, Inc. Termination of the litigation trust would eliminate a source of recovery for general unsecured creditors, and therefore, would have an impact on their recoveries and the payments to holders of CDRs and common stockholders.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

Recent Sales of Unregistered Securities

None.

Repurchases of Common Stock

The Company does not regularly repurchase shares nor does the Company have a share repurchase plan.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

None

ITEM 5. OTHER INFORMATION

None

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ITEM 6. EXHIBITS

{a} Exhibits

Exhibit No.	Description of Exhibit
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3.1	Certificate of Incorporation of Registrant dated August 8, 2002 and as Amended August 12, 2004 (Incorporated by reference to Exhibit 3.1 filed with the Company's Annual Report of Form 10-K dated September 30, 2004, as filed with the Commission on December 14, 2004, File No. 0-49968).
3.2	By-Laws of Registrant, adopted as of August 9, 2002 (Incorporated by reference to Exhibit 3.2 filed with the Company's Annual Report of Form 10-K dated September 30, 2002, as filed with the Commission on January 14, 2003, File No. 0-49968)
10.1	Second Amended and Restated Limited Liability Company Agreement of Comdisco Ventures Fund A, LLC, dated as of April 11, 2006, by and among Comdisco, Inc., Windspeed Acquisition Fund GP, LLC and Comdisco Ventures Fund B, LLC (Incorporated by reference to Exhibit 10.1 filed with the Company's Report on Form 8-K dated April 11, 2006, as filed with the Commission on April 11, 2006, File No. 0-49968)
10.2	Amended and Restated Limited Liability Company Agreement of Comdisco Ventures Fund B, LLC, dated as of April 11, 2006, by and among Comdisco, Inc., Windspeed Acquisition Fund GP, LLC and Windspeed Acquisition Fund, L.P. (Incorporated by reference to Exhibit 10.2 filed with the Company's Report on Form 8-K dated April 11, 2006, as filed with the Commission on April 11, 2006, File No. 0-49968)
11.1	Statement re computation of per share earnings (filed herewith).
31.1	Certification of Chief Executive Officer and Principal

Financial Officer, Pursuant to Rule 13a-14(a) and Rule 15d-14(a) of the Exchange Act, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (Filed herewith).

32.1 Certification of the Chief Executive Officer and Principal Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Furnished herewith).

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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 thereunto duly authorized.

COMDISCO HOLDING COMPANY, INC.

Dated: May 15, 2006

By: /s/ Randolph I. Thornton

 Name: Randolph I. Thornton
 Title: Chief Executive Officer and
 President
 (Principal Executive Officer)

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Exhibit 11.1

COMDISCO HOLDING COMPANY, INC.
 COMPUTATION OF EARNINGS (LOSS) PER COMMON SHARE
 (in thousands except per share data)

Average common shares used in computing earnings (loss) per common and common equivalent share were as follows:

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	Three months ended		Six months ended	
	March 31,		March 31,	
	2006	2005	2006	2005
<s>	<c>	<c>	<c>	<c>
Average common shares issued	4,200	4,200	4,200	4,200
Effect of dilutive options	-	-	-	-
Average common shares held in treasury	(166)	(166)	(166)	(100)
Total	4,034	4,034	4,034	4,100
Net earnings to common stockholders	\$ 4,884	\$10,462	\$ 5,754	\$19,780
Net earnings per common share:				
Earnings per common share-basic:				
Earnings from continuing operations	\$ 1.21	\$ 2.77	\$ 1.42	\$ 4.95
Earnings (Loss) from discontinued operations	(0.02)	(0.18)	(0.02)	(0.13)
	\$ 1.19	\$ 2.59	\$ 1.40	\$ 4.82
Net earnings per common share-diluted:				
Earnings from continuing operations	\$ 1.21	\$ 2.77	\$ 1.42	\$ 4.95
Earnings (Loss) from discontinued operations	(0.02)	(0.18)	(0.02)	(0.13)
	\$ 1.19	\$ 2.59	\$ 1.40	\$ 4.82

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CERTIFICATION
Certification of Principal Executive Officer
AND
Certification of Principal Financial Officer

I, Randolph I. Thornton, Chief Executive Officer, President and sole officer of the registrant, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Comdisco Holding Company, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. As the sole officer of the registrant, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under my supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's second fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. As the sole officer of the registrant, I have disclosed, based on my most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: May 15, 2006

By: /s/ Randolph I. Thornton

Name: Randolph I. Thornton
Title: Chief Executive Officer and President
(Principal Financial and Accounting Officer)

Exhibit 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Form 10-Q of Comdisco Holding Company, Inc. (the "Company") for the period ending March 31, 2006 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), the undersigned certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

1. The Report fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934; and
2. the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signatures that appear in typed form within the electronic version of this written statement required by Section 906, has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Dated: May 15, 2006

By: /s/ Randolph I. Thornton

Name: Randolph I. Thornton
Title: Chief Executive Officer and President

Dated: May 15, 2006

By: /s/ Randolph I. Thornton

Name: Randolph I. Thornton
Title: Chief Executive Officer and President
(Principal Financial and Accounting Officer)

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.