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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

JULY 29, 1994
 Date of Report
 (Date of earliest event reported)

MICROSOFT CORPORATION
 (Exact name of registrant as specified in its charter)

WASHINGTON	0-14278	91-1144442
(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(I.R.S.Employer Identification No.)

ONE MICROSOFT WAY, REDMOND, WASHINGTON 98052-6399
 (Address of principal executive office, including zip code)

(206) 882-8080
 (Registrant's telephone number, including area code)

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Item 5. Other Events

Microsoft's revenues and net income for the 30-day period ended July 27, 1994 were \$399 million and \$103 million. On June 27, 1994, Microsoft merged with SOFTIMAGE, Inc., in a share for share exchange. Such transaction has been accounted for as a pooling of interests. The revenue and net income amounts set forth above include 30 days of combined operations of Microsoft and SOFTIMAGE. This information is reported for purposes of complying with the Securities and Exchange Commission's Accounting Series Release 135. This information includes operations from part of the fourth quarter of Microsoft's fiscal year ended June 30, 1994 and is not necessarily indicative of the results of operations for Microsoft's first quarter ending September 30, 1995 or the fiscal year ending June 30, 1995.

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.

Microsoft Corporation

Date: July 29, 1994

By: /s/ Michael W. Brown

Michael W. Brown,
Vice President, Finance
(Principal Financial and
Accounting Officer and Duly
Authorized Officer)