
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-4

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

IAC/INTERACTIVE CORP

(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

4833
(Primary Standard Industrial Classification Code
Numbers)

59-2712887
(I.R.S. Employer
Identification Number)

152 West 57th Street
New York, New York 10019
(212) 314-7300
(Address, including Zip Code, and Telephone Number, including
Area Code, of Registrant's Principal Executive Offices)

Gregory R. Blatt, Esq.
Executive Vice President, General Counsel and Secretary
IAC/InterActiveCorp
152 West 57th Street
New York, New York 10019
(212) 314-7300
(Name, Address, including Zip Code, and Telephone Number,
including Area Code, of Agent For Service)

David C. Karp
Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, New York 10019
(212) 403-1000

Copies to:
Brett M. Robertson
Ask Jeeves, Inc.
555 12th Street, Suite 500
Oakland, California 94607
(510) 985-7400

Douglas D. Smith
Peter T. Heilmann
Gibson, Dunn & Crutcher
One Montgomery Street, Suite 3100
San Francisco, CA 94104
(415) 393-8200

Approximate date of commencement of proposed sale to the public: The merger of AJI Acquisition Corp., a Delaware corporation and wholly owned subsidiary of IAC/InterActiveCorp, with and into Ask Jeeves, Inc., was consummated on July 19, 2005.

If the securities being registered on this form are to be offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-124340

This Post-Effective Amendment No. 1 to Registration Statement on Form S-4 (Reg. No. 333-124340) shall hereafter become effective in accordance with the provisions of Section 8(c) of the Securities Act of 1933.



EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to Form S-4 Registration Statement No. 333-124340 is filed solely to file Exhibits 8.1a and 8.2a as additional exhibits to the Registration Statement. In accordance with Section 462(d) of the Securities Act of 1933, as amended, this Post-Effective Amendment shall become effective immediately upon filing with the Securities and Exchange Commission.

PART II—INFORMATION NOT REQUIRED IN PROSPECTUS

Item 21. Exhibits and Financial Statement Schedules.

Exhibits.

Exhibit Number	Description
2.1	Agreement and Plan of Merger, dated as of March 21, 2005, by and among IAC/InterActiveCorp, AJI Acquisition Corp. and Ask Jeeves, Inc.*
5.1	Form of opinion of Wachtell, Lipton, Rosen & Katz as to the validity of the shares being issued.*
8.1	Form of opinion of Wachtell, Lipton, Rosen & Katz as to certain tax matters.*
8.1a	Form of opinion of Wachtell, Lipton, Rosen & Katz as to certain tax matters.
8.2	Form of opinion of Gibson, Dunn & Crutcher LLP as to certain tax matters.*
8.2a	Form of opinion of Gibson, Dunn & Crutcher LLP as to certain tax matters.
10.1	Employment Agreement, dated March 20, 2005, between Steve Berkowitz, AJI Acquisition Corp. and IAC.*
23.1	Consent of Ernst & Young LLP.
23.2	Consent of Ernst & Young LLP.
23.3	Consent of Ernst & Young LLP.
23.4	Consent of Ernst & Young LLP.
23.5	Consent of Ernst & Young LLP.
23.6	Consent of Wachtell, Lipton, Rosen & Katz.*
23.6a	Consent of Wachtell, Lipton, Rosen & Katz (included in Exhibit 8.1a hereto).
23.7	Consent of Gibson, Dunn & Crutcher LLP.*
23.7a	Consent of Gibson, Dunn & Crutcher LLP.
99.1	Opinion of Allen & Company LLC.*
99.2	Opinion of Citigroup Global Markets Inc.*
99.3	Consent of Allen & Company LLC.*
99.4	Consent of Citigroup Global Markets Inc.*
99.5	Form of Proxy Card of Ask Jeeves, Inc. for Common Stock.*
99.6	Consolidated Financial Statements of TripAdvisor, Incorporated.*

* Previously filed.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of New York, State of New York, on August 12, 2005.

IAC/INTERACTIVECORP

By: /s/ GREGORY R. BLATT

Name: Gregory R. Blatt
Title: Executive Vice President, General Counsel and Secretary

KNOW ALL PERSONS BY THESE PRESENTS, that each of the undersigned directors and officers of IAC/InterActiveCorp, a Delaware corporation (the "Company"), which proposes to file with the Securities and Exchange Commission, Washington, D.C. ("SEC") under the provisions of the Securities Act of 1933, as amended (the "Act"), one or more registration statements on Form S-4 ("Registration Statement") for the registration under said Act of shares of the Company's common stock, par value \$0.01 per share, hereby constitutes and appoints Thomas J. McInerney, Gregory R. Blatt and Joanne Hawkins his or her true and lawful attorneys-in-fact and agents, and each of them individually with full power to act without the other, his or her true and lawful attorney-in-fact and agent, for him or her and in his or her name, place and stead, individually and in any and all capacities stated below to sign the Registration Statement and any and all amendments (including any and all post-effective amendments) thereto and any and all instruments necessary or advisable in connection therewith, including, without limitation, petitions, applications, consents to service of process or other instruments, any and all documents in support thereof or supplemental thereto, and any and all amendments or supplements to the foregoing, as may be necessary or advisable to qualify or register the securities covered by said Registration Statement under such securities laws, regulations or requirements as may be applicable, and to file the same with all exhibits thereto and any and all other documents in connection therewith, with the SEC, hereby granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform any and all acts and things requested and necessary to be done in and about the premises as fully and to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF and pursuant to the requirements of the Securities Act, this power of attorney and this registration statement has been signed by the following persons in the capacities indicated as of August 12, 2005.

Signature	Title
<hr/> /s/ BARRY DILLER* <hr/> Barry Diller	Chairman of the Board, Chief Executive Officer and Director
<hr/> /s/ VICTOR A. KAUFMAN* <hr/> Victor A. Kaufman	Vice Chairman and Director
<hr/> /s/ THOMAS J. MCINERNEY* <hr/> Thomas J. McInerney	Executive Vice President and Chief Financial Officer

/s/ MICHAEL H. SCHWERDTMAN

Michael H. Schwerdtman

Vice President and Controller
(Chief Accounting Officer)

/s/ EDGAR BRONFMAN, JR.*

Edgar Bronfman, Jr.

Director

/s/ DONALD R. KEOUGH*

Donald R. Keough

Director

/s/ MARIE-JOSÉE KRAVIS*

Marie-Josée Kravis

Director

/s/ STEVEN RATTNER*

Steven Rattner

Director

/s/ H. NORMAN SCHWARZKOPF*

H. Norman Schwarzkopf

Director

/s/ ALAN G. SPOON*

Alan G. Spoon

Director

/s/ DIANE VON FURSTENBERG*

Diane Von Furstenberg

Director

*By Attorney-in-fact.

EXHIBIT INDEX

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* Previously filed.

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July 19, 2005

IAC/InterActiveCorp
152 West 57th Street
New York, New York 10019

Ladies and Gentlemen:

We have acted as special counsel to IAC/InterActiveCorp, a Delaware corporation ("*IAC*"), in connection with the proposed merger (the "*Merger*") of AJI Acquisition Corp., a Delaware corporation and wholly owned subsidiary of IAC ("*Sub*"), with and into Ask Jeeves, Inc., a Delaware corporation ("*Ask Jeeves*"), pursuant to the Agreement and Plan of Merger and Reorganization, dated as of May 5, 2003, among IAC, Sub and Ask Jeeves (the "*Agreement*"). At your request, pursuant to Section 8.1(f)(ii) of the Agreement and in connection with the filing of the Registration Statement of Form S-4 relating to the Merger (the "*Registration Statement*"), we are rendering our opinion concerning certain federal income tax consequences of the Merger.

For purposes of the opinion set forth below, we have relied, with the consent of IAC and the consent of Ask Jeeves, upon the accuracy and completeness of the statements and representations (which statements and representations we have neither investigated nor verified) contained, respectively, in the certificates of the officers of IAC and Ask Jeeves dated the date hereof, and have assumed that such statements and representations will be complete and accurate as of the Effective Time and that all such statements and representations made to the knowledge of any person or entity or with similar qualification are and will be true and correct as if made without such qualification. We have also relied upon the accuracy of the Registration Statement and the proxy statement/prospectus included therein (the "*Proxy Statement/Prospectus*"). Any capitalized term used and not defined herein has the meaning given to it in the Agreement.

We have also assumed that: (i) the transactions contemplated by the Agreement will be consummated in accordance therewith and as described in the Proxy Statement/Prospectus (and no transaction or condition described therein and affecting this opinion will be waived by any party); and (ii) the Merger will be reported by IAC and Ask Jeeves on their respective federal income tax returns in a manner consistent with the opinion set forth below.

Based upon and subject to the foregoing, it is our opinion, under currently applicable United States federal income tax law, that the Merger will constitute a "reorganization" within the meaning of Section 368(a) of the Code.

This opinion relates solely to certain United States federal income tax consequences of the Merger, and no opinion is expressed as to the tax consequences under any foreign, state or local tax law or under any federal tax laws other than those pertaining to the income tax.

We are furnishing this opinion to you solely in connection with the Merger and the filing of the Registration Statement, and this opinion is not to be relied upon by any other person or for any other purpose without our consent.

We hereby consent to the filing of this opinion with the Securities and Exchange Commission as an exhibit to the Registration Statement, and to the references therein to us. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended.

Very truly yours,

July 19, 2005

(213) 229-7000

C 04714-00003

Ask Jeeves, Inc.
555 12th Street, Suite 500
Oakland, CA 94607

Re: Agreement and Plan of Merger and Reorganization

Ladies and Gentlemen:

The opinion is issued pursuant to Section 8.1(f)(i) of the Agreement and Plan of Merger and Reorganization, dated as of March 21, 2005, among Ask Jeeves, Inc., a Delaware corporation ("Ask Jeeves"), IAC/InterActiveCorp ("IAC") and AJI Acquisition Corp., a wholly owned subsidiary of IAC (the "Merger Agreement"), pursuant to which Ask Jeeves will become a wholly owned subsidiary of IAC (the "Merger"). The Merger is the subject of Registration Statement on Form S-4 (No. 333-124340) (the "Registration Statement") filed with the U.S. Securities and Exchange Commission and the Proxy Statement/Prospectus contained therein (the "Proxy Statement/Prospectus") relating to the Merger. Any capitalized term used and not defined herein has the meaning given to it in the Merger Agreement.

In rendering this opinion, we have reviewed (without any independent investigation) the Merger Agreement, the Registration Statement, the Proxy Statement/Prospectus and such other documents as we have deemed necessary or appropriate. We have relied upon the truth and accuracy at all relevant times of the facts, statements, covenants, representations and warranties contained in the Merger Agreement, the Registration Statement and the Proxy Statement/Prospectus, and have assumed that the proposed transaction will be consummated in accordance with the Merger Agreement and without breach or waiver of any material provision thereof. We have also relied, with the consent of IAC and the consent of Ask Jeeves, upon the accuracy and completeness of the statements and representations (which statements and representations we have neither investigated nor verified) contained, respectively, in the certificates of the officers of IAC and Ask Jeeves dated the date hereof, and have assumed that such statements and representations will be complete and accurate as of the Effective Time and that all such statements and representations made to the knowledge of any person or entity or with similar qualification are and will be true and correct as if made without such qualification. We have also assumed the authenticity of original documents submitted to us, the conformity to the originals of documents submitted to us as copies, and the due and valid execution and delivery of all such documents where due execution and delivery are a prerequisite to the effectiveness thereof.

Based upon and subject to the foregoing, it is our opinion, under currently applicable United States federal income tax law, that (i) the Merger will constitute a "reorganization" within the meaning of Section 368(a) of the Code and (ii) no gain or loss will be recognized by stockholders of Ask Jeeves upon the exchange of Ask Jeeves common stock for IAC common stock in the Merger (except in respect of cash received instead of a fractional share of IAC common stock).

This opinion represents our best judgment regarding the application of federal income tax laws under the Internal Revenue Code of 1986, as amended, existing judicial decisions, administrative regulations and published rulings and procedures. Our opinion is not binding upon the Internal Revenue Service or the courts, and there is no assurance that the Internal Revenue Service will not successfully assert a contrary position. No assurance can be given that future legislative, judicial or administrative changes, on either a prospective or retroactive basis, or future factual developments, would not adversely affect the accuracy of the conclusions stated herein. We undertake no responsibility to advise you of any new developments in the facts or in the application or interpretation of the federal

income tax laws. Furthermore, in the event any one of the statements, covenants, representations, warranties or assumptions upon which we have relied to issue this opinion is incorrect, our opinion might be adversely affected and may not be relied upon.

This opinion addresses only the matters described above, and does not address any other federal, state, local or foreign tax consequences that may result from the Merger. Our opinion is delivered to you solely in connection with the Merger and may be used for no other purpose and may not be relied upon by any other person without our express written consent.

Very truly yours,

GIBSON, DUNN & CRUTCHER LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Post-Effective Amendment No. 1 to Form S-4) of IAC/InterActiveCorp of our report dated April 18, 2005, with respect to the combined financial statements and schedule of Expedia, Inc. included in Amendment No. 2 to the Registration Statement (Form S-4 No. 333-124340) and related Proxy Statement/Prospectus of IAC/InterActiveCorp filed with Securities and Exchange Commission.

/s/ Ernst & Young LLP

New York, New York
August 8, 2005

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[Consent of Independent Registered Public Accounting Firm](#)

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Post-Effective Amendment No. 1 to Form S-4) of IAC/InterActiveCorp of our report dated March 10, 2005, with respect to the consolidated financial statements and schedule of Ask Jeeves, Inc., management's assessment of the effectiveness of internal control over financial reporting of Ask Jeeves, Inc., and the effectiveness of internal control over financial reporting of Ask Jeeves, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2004, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

San Francisco, California
August 8, 2005

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Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Post-Effective Amendment No. 1 to Form S-4) of IAC/InterActiveCorp of our report dated March 11, 2005, with respect to the consolidated financial statements and schedule of IAC/InterActiveCorp, management's assessment of the effectiveness of internal control over financial reporting of IAC/InterActiveCorp, and the effectiveness of internal control over financial reporting of IAC/InterActiveCorp included in its Annual Report (Form 10-K) for the year ended December 31, 2004, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

New York, New York
August 8, 2005

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Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Post-Effective Amendment No. 1 to Form S-4) of IAC/InterActiveCorp of our report dated February 27, 2004 with respect to the consolidated financial statements of Vivendi Universal Entertainment LLLP included in the amended Annual Report (Form 10-K/A) of IAC/InterActiveCorp for the year ended December 31, 2004, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Los Angeles, California
August 8, 2005

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Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Post-Effective Amendment No. 1 to Form S-4) of IAC/InterActiveCorp of our report dated April 1, 2005, with respect to the consolidated financial statements of Trip Advisor, Incorporated included in Amendment No. 2 to the Registration Statement (Form S-4 No. 333-124340) and related Proxy Statement/Prospectus of IAC/InterActiveCorp filed with Securities and Exchange Commission.

/s/ Ernst & Young LLP

Boston, Massachusetts
August 8, 2005

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[Consent of Independent Registered Public Accounting Firm](#)

CONSENT OF GIBSON, DUNN & CRUTCHER LLP

We hereby consent to the use of our opinion as to certain tax matters as Exhibit 8.2a to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended (the "Securities Act"), nor do we thereby admit that we are experts with respect to any part of such Registration Statement within the meaning of the term "experts" as used in the Securities Act.

/s/ Gibson, Dunn & Crutcher LLP

San Francisco, California
August 12, 2005

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