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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT: JANUARY 14, 1999
(DATE OF EARLIEST EVENT REPORTED: NOVEMBER 6, 1998)

CLARUS CORPORATION
(Exact name of Registrant as specified in its charter)

DELAWARE	0-24277	58-1972600
State or other jurisdiction of (incorporation or organization)	(Commission File No.)	(IRS Employer Identification No.)

3950 JOHNS CREEK COURT
SUITE 100
SUWANEE, GEORGIA 30024
(Address of principal executive offices, including zip code)
(770) 291-3900
(Registrant's telephone number, including area code)

(Former name or Former Address if
Changed Since Last Report)

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ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

(a) Financial Statements of Business Acquired

The financial statements of Elekom Corporation for the year ended December 31, 1997 were included in Clarus' Form S-4 Registration Statement dated October 15, 1998, File No. 333-63535. The financial statements of Elekom Corporation for September 30, 1998, are contained in Exhibit 99.1.

(b) Pro Forma Financial Information

The pro forma financial information for the nine months ended September 30, 1998 is contained in Exhibit 99.2. The pro forma financial information for the year ended December 31, 1997 and the six months ended June 30, 1998 were included in Clarus' Form S-4 Registration Statement dated October 15, 1998, File No. 333-63535.

(c) Exhibits

2.1 Agreement and Plan of Reorganization dated August 31, 1998 by and between Clarus Corporation, Clarus CSA, Inc. and Elekom Corporation. Incorporated by reference from Exhibit 2.1 and Appendix A to the Company's Registration Statement on Form S-4 (File No. 333-63535)).

99.1 Financial Statements of Elekom Corporation

99.2 Pro forma financial information

SIGNATURE

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CLARUS CORPORATION

Date: January 13, 1999 /s/ William A. Fielder III

WILLIAM A. FIELDER III
Chief Financial Officer and Treasurer

EXHIBIT 99.1

ELEKOM CORPORATION
(A DEVELOPMENT STAGE ENTERPRISE)

BALANCE SHEET (UNAUDITED)
IN THOUSANDS, EXCEPT SHARE AND PER SHARE DATA

<TABLE>
<CAPTION>

	AT SEPTEMBER 30, 1998
<S>	<C>
ASSETS	
Cash and cash equivalents.......................................	$ 181
Accounts Receivable..	201
Prepaid expenses..	130

Total current assets..	512
Other assets..	40
Property and equipment..	491

Total Assets..	$ 1,043
	=======
LIABILITIES AND SHAREHOLDERS' EQUITY	
Accounts payable..	$ 263
Accrued payroll and related benefits............................	131
Notes payable...	150
Current portion, capital lease obligations......................	119
Deferred revenue..	249
Other accrued liabilities.......................................	384

Total current liabilities.....................................	1,296

Capital lease obligation, net of current portion................	33

Commitments and contingencies	
Shareholders' equity	
Convertible preferred stock:	
Series B, $.01 par value; 4,389,945 shares authorized, issued and outstanding at September 30, 1998.......................	43
Series A, $.01 par value; 917,229 shares authorized, issued and outstanding at September 30, 1998.......................	9
Common stock, $.01 par value; 9,692,826 shares authorized; 875,923 shares issued and outstanding at September 30, 1998...	10
Additional paid-in capital....................................	11,128
Deficit accumulated during the development stage..............	(11,476)

Total shareholders' equity...................................	(286)

Total liabilities and shareholders' equity..................	$ 1,043
	=======

</TABLE>

See accompanying notes to unaudited interim financial statements

ELEKOM CORPORATION
(A DEVELOPMENT STAGE ENTERPRISE)

STATEMENT OF OPERATIONS
(UNAUDITED)
IN THOUSANDS EXCEPT SHARE AND PER SHARE DATA

<TABLE>
<CAPTION>
NINE MONTHS ENDED

	SEPTEMBER 30,	
	1998	1997
<S>	<C>	<C>
Sales	$ 430	$ -0-
Cost of sales	220	-0-
Gross Profit	210	-0-
Operating expenses:		
Research and development	1,551	850
Sales and marketing	867	1,120
General and administrative	752	1,430
Depreciation	101	
Total operating expenses	3,271	3,400
Operating loss	(3,061)	(3,400)
Interest expense	-0-	483
Other income	42	(1)
Loss before income tax expense	(3,019)	(3,884)
Income tax expense	-0-	-0-
Net loss	$ (3,019)	$ (3,884)
Basic and diluted net loss per common share	$ (4.11)	(77,680.00)
Weighted average number of common shares outstanding	734,800	$ 50
Pro forma basic and diluted net loss per common share	$ (0.48)	
Pro forma weighted average number of common shares outstanding	6,282,347	

</TABLE>

See accompanying notes to unaudited interim financial statements

ELEKOM CORPORATION

(A DEVELOPMENT STAGE ENTERPRISE)

STATEMENT OF CASH FLOWS
(UNAUDITED)
IN THOUSANDS EXCEPT SHARE AND PER SHARE DATA

<TABLE>
<CAPTION>

	NINE MONTHS ENDED SEPTEMBER 30,	
	1998	1997
<S>	<C>	<C>
Cash flows from operating activities		
Net loss	$(3,019)	$(3,884)
Adjustments to reconcile net loss to net cash used in operations		
Depreciation	101	115
Changes in assets and liabilities:		
Accounts receivable	(151)	8
Prepaid expenses and other assets	(147)	65
Accounts payable	228	26
Accrued payroll and related benefits	(105)	21
Deferred revenue	199	-0-
Other accrued liabilities	294	(5)

Net cash used in operating activities	(2,600)	(3,654)
Cash flows from investing activities		
Capital expenditures	(228)	(136)
Cash flows from financing activities		
Borrowings from line of credit	150	-0-
Payment of capital lease obligations	(76)	(69)
Proceeds from issuance of Series B convertible preferred stock	91	-0-
Proceeds from exercise of stock options	67	-0-
Net borrowing from Egghead, Inc.	-0-	2,520
Net cash provided by financing activities	232	2,451
Net increase (decrease) in cash and cash equivalents	(2,596)	(1,339)
Cash and cash equivalents at beginning of period	2,777	1,683
Cash and cash equivalents at end of period	$ 181	$ 344

</TABLE>

See accompanying notes to unaudited interim financial statements

ELEKOM CORPORATION

NOTES TO UNAUDITED INTERIM FINANCIAL STATEMENTS

1. BASIC OF PRESENTATION

The balance sheet presented as of September 30, 1998 and for the nine months ended September 30, 1998 and 1997 has not been audited. In the opinion of management, the unaudited interim balance sheet, statements of income and of cash flows include all adjustments consisting solely of normal recurring adjustments necessary to present fairly the financial position, results of operations and cash flows as of and for the periods presented of ELEKOM Corporation (the "Company").

The financial statements of the Company for all periods prior to November 10, 1997 reflect the results of operations, financial position, and cash flows of ELEKOM as a wholly-owned subsidiary of Egghead and may not be indicative of actual results of operations and financial position of the Company under other ownership.

The statement of operations for the six months ended September 30, 1997 reflects certain expense items incurred by Egghead which were allocated to the Company on a basis which management believes represents a reasonable allocation of such costs to present ELEKOM as a stand-alone company. These allocations consist primarily of corporate expenses such as executive and other compensation, depreciation of corporate assets, rent expense and legal fees and interest expenses on intercompany borrowings. The corporate expenses have been allocated based on an estimate of Egghead personnel time dedicated to the operations and management of ELEKOM. Interest expense has been allocated based on ELEKOM's estimated borrowing rate (10%) and actual intercompany borrowings. A summary of these allocation is as follows:

<TABLE>
<CAPTION>

<S>	CORPORATE EXPENSE <C>	INTEREST EXPENSE <C>
Six months ended September 30, 1997	$328,000	$439,000

</TABLE>

BUSINESS

The Company was in the development stage as of and for the period from inception through September 30, 1998. In connection with its development activities, the Company has incurred costs to incorporate and establish its business activities as well as the design and development of the Company's initial product, ELEKOM Procurement, which was available for sale in June 1997.

As a result, cash requirements have exceeded cash receipts and the Company must obtain interim financing or additional capital to continue its development, sales and marketing efforts. Management plans to obtain such financing or capital during the year; however, there can be no assurance that financing or capital can be obtained. As a result, even though the accompanying financial statements have been prepared assuming that the Company will continue as a going concern, there is substantial doubt about the Company's ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NET LOSS PER SHARE

In February 1997, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 128 (FAS 128), Earnings per Share. FAS 128 replaced the previously

reported primary and fully diluted earnings per share with basic and diluted earnings per share. Basic earnings per share excludes any dilutive effects of options and convertible securities. Earnings per share for 1996 reflect the adoption of FAS 128. Net loss per share assuming dilution for the nine months ended September 30, 1998 and 1997 is equal to net loss per share due to the fact that the effect of common stock equivalents outstanding during the periods is anti-dilutive.

Given the changes in ELEKOM's capital structure as a result of the 1997 recapitalization and the changes to be effected as a result of the Merger pro forma earnings per share is presented. Pro forma earnings per share is calculated based on the number of shares of common stock and preferred stock outstanding at September 30, 1998 and has been adjusted to give effect to the conversion of all shares of preferred stock into common stock that will occur in connection with the Merger. Stock options outstanding at each period have not been included in the loss per share calculations as their effect is anti-dilutive.

EXHIBIT 99.2

UNAUDITED PRO FORMA FINANCIAL DATA

The following unaudited pro forma condensed combined balance sheet as of September 30, 1998, was prepared as if the merger occurred on such date. The following unaudited condensed combined statements of operations give effect to the merger as of the beginning of the periods presented. The unaudited pro forma condensed combined statements of operations do not purport to represent what our results of operations actually would have been if the merger had occurred as of such date or what such results will be for any future periods.

The unaudited pro forma condensed combined financial statements are derived from our historical financial statements, those of Elekom and the assumption and adjustments described in the accompanying notes. We believe that all adjustments necessary to present fairly such unaudited financial information have been made. The unaudited pro forma financial data should be read in conjunction with our consolidated financial statements and the accompanying notes thereto appearing elsewhere in this Prospectus. The unaudited pro forma condensed consolidated financial statements do not reflect any cost savings or other economic efficiencies resulting from the merger.

UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET
SEPTEMBER 30, 1998
(IN THOUSANDS)

<TABLE>
<CAPTION>

ASSETS	COMPANY	ELEKOM	PRO FORMA ADJUSTMENTS	PRO FORMA
Current assets:				
Cash	$ 23,984	$ 181	$ 9,450 (a)	$ 14,715
Accounts receivable, net	10,918	201		11,119
Prepaid and other current assets	407	130		537
Total current assets	35,309	512		26,371
Property and equipment, net	2,227	491		2,718
Other assets:				
Intangible assets, net	5,843	0	3,378 (b)	9,221
Acquired in process research and development	0	0	14,000 (b)	
			(14,000)(b)	
Deposits and other long-terms assets	215	40		255
Total assets	$ 43,594	$ 1,043	$ (6,072)	$ 38,565

<CAPTION>

LIABILITIES AND STOCKHOLDERS' EQUITY	COMPANY	ELEKOM	PRO FORMA ADJUSTMENTS	PRO FORMA
Current liabilities:				
Note payable	$ 990	$ 0		$ 990
Accounts payable and accrued liabilities	6,778	778		7,556
Deferred revenue	6,415	249		6,664
Current maturities of long-term debt and capital lease obligations	244	269		513
Noncurrent liabilities:				
Deferred revenue	3,600	0		3,600
Long-term debt and capital lease obligations, net of current				

maturities	310	33		343
Other non-current liabilities	70	0		70
Total liabilities	18,407	1,329		19,736
Stockholders' equity:				
Convertible preferred stock	0	52	(52)(c)	0
Common stock	1	10	1 (d)	2
			(10)(c)	
Additional paid in capital	51,306	11,128	7,641 (d)	58,947
			(11,128)(c)	
			(14,000)(b)	
Accumulated deficit	(26,918)	(11,476)	11,476 (c)	(40,918)
Warrants	1,440	0		1,440
Less treasury stock, at cost	(2)	0		(2)
Deferred compensation	(640)	0		(640)
Total stockholders' equity	25,187	(286)	(6,072)	18,829
Total liabilities and stockholders' equity	$ 43,594	$ 1,043	$ (6,072)	$ 38,565

</TABLE>

See notes to unaudited pro forma condensed combined financial statements.

UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1997
(IN THOUSANDS, EXCEPT PER SHARE DATA)

<TABLE>
<CAPTION>

<S>	COMPANY <C>	ELEKOM <C>	PRO FORMA ADJUSTMENTS <C>	PRO FORMA <C>
Revenues:				
License fees	$13,506	$ 0		$ 13,506
Services fees	7,786	17		7,803
Maintenance fees	4,696	0		4,696
Total revenues	25,988	17		26,005
Cost of revenues:				
License fees	1,205	0		1,205
Services fees	5,339	13		5,352
Maintenance fees	1,973	0		1,973
Total cost of revenues	8,517	13		8,530
Operating expense:				
Research and development	6,691	1,051		7,742
Sales and marketing	9,515	1,388		10,903
General and administrative	3,159	1,955		5,114
Depreciation	844	204		1,048
Amortization	562	0	422 (e)	984
Non-cash compensation	58	0		58
Total operating expenses	20,829	4,598	422	25,849
Operating loss	(3,358)	(4,594)	(422)	(8,374)
Interest income	35	16	(51)(f)	0
Interest expense	309	617	630 (g)	1,556
Minority expense	478	0		478
Net loss	$(4,110)	$ (5,195)	$(1,103)	$(10,408)
Income (loss) per common shares:				
Basic	$ (2.97)	$(103,892)		$ (3.75)
Diluted	$ (2.97)	$(103,892)		$ (3.75)
Weighted average common shares outstanding:				

Basic	1,386	50	1,390 (d)	2,776
Diluted	1,386	50	1,390 (d)	2,776

</TABLE>

UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF OPERATIONS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1998
(IN THOUSANDS, EXCEPT PER SHARE DATA)

<TABLE>
<CAPTION>

<S>	COMPANY <C>	ELEKOM <C>	PRO FORMA ADJUSTMENTS <C>	PRO FORMA <C>
Revenues:				
License fees	$14,066	$ 351	$(125)(h)	$14,292
Services fees	11,277	20		11,297
Maintenance fees	5,351	59		5,410
Total revenues	30,694	430	(125)	30,999
Cost of revenues:				
License fees	1,525	1	(125)(h)	1,401
Services fees	7,223	71		7,294
Maintenance fees	2,442	148		2,590
Total cost of revenues	11,190	220	(125)	11,285
Operating expense:				
Research and development	4,157	1,551		5,708
Sales and marketing	8,419	867		9,286
General and administrative	3,723	752		4,475
Depreciation and amortization	1,456	101	324 (e)	1,881
Non-cash compensation	842	0		842
Total operating expenses	18,597	3,271	324	22,192
Operating income (loss)	907	(3,061)	324	(2,478)
Interest income	402	42	(150)(f)	294
Interest expense	172	0	90 (g)	262
Minority expense	36	0		36
Net income (loss)	$ 1,101	$(3,019)	$(564)	$(2,482)
Income (loss) per common share:				
Basic	$ 0.22	$ (4.11)		$ (0.38)
Diluted	$ 0.13	$ (4.11)		$ (0.38)
Weighted average common shares outstanding:				
Basic	5,080	735	1,390 (d)	6,470
Diluted	8,767	735	1,390 (d)	6,470

</TABLE>

See notes to unaudited pro forma condensed combined financial statements.

NOTES TO UNAUDITED PRO FORMA
CONDENSED COMBINED FINANCIAL STATEMENTS

NOTE 1. BASIS OF PRESENTATION

The pro forma condensed combined balance sheet assumes that the merger took place September 30, 1998, and combines Elekom's unaudited September 30, 1998 condensed balance sheet and our unaudited September 30, 1998 consolidated condensed balance sheet.

The pro forma combined statements of operations assume the merger took place as of the beginning of the periods presented and combined Elekom's unaudited statements of operations for the year and nine month period ended December 31, 1997 and September, 30, 1998, respectively, and our consolidated statement of operations for the year and nine month period ended December 31, 1997 and September 30, 1998, respectively.

All material transactions between us and Elekom during the periods presented have been eliminated as a pro forma adjustment.

There are no material differences between our accounting policies and those of Elekom.

The pro forma combined provision for income taxes may not represent the amounts that would have resulted had we and Elekom filed consolidated income tax returns during the periods presented.

NOTE 2. PRO FORMA ADJUSTMENTS

The pro forma adjustments are based on our estimates of the value of the tangible and identifiable intangible assets acquired. A valuation of the tangible and identifiable intangible assets acquired has been conducted by an independent third-party appraisal company.

As a part of the merger, we committed to fund the operations of Elekom for each two week period beginning October 1, 1998. Bi-weekly funding of $250,000 was provided until November 6, 1998. The bi-weekly funding was considered additional purchase consideration. Furthermore, Elekom's working capital may be substantially less at Closing compared to Elekom's historical working capital included in the accompanying unaudited pro forma condensed combined balance sheet as of September 30, 1998. A decrease in the working capital would result in a reallocation of the purchase price and would result in increases in values assigned to identifiable intangible assets compared to those presented in the accompanying pro forma condensed combined financial statements as of September 30, 1998.

Under purchase accounting, the total acquisition cost was allocated to Elekom's assets and liabilities based on their relative fair values. The final allocations may be different from the results reflected herein. Our analysis, based on an independent appraisal, resulted in an allocation of $14.0 million in in-process acquired research and development which, under generally accepted accounting principles, was expensed immediately after the merger was completed. The accompanying pro forma condensed combined statements of operations exclude the effects of the charge due in its nonrecurring nature.

(a) Represents the cash consideration of $8.0 million; the estimated acquisition expenses of approximately $950,000 related to the merger; and the $500,000 funded by us to Elekom from October 1, 1998 to November 6, 1998.

(b) Represents estimated valuation of tangible and intangible assets, including purchased in-process technology, resulting from the preliminary allocation of the purchase price. Valuation of the intangible assets acquired was conducted by an independent third-party appraisal company and consists of purchased in-process research and development, trademarks and trade-names, skilled workforce and favorable lease terms. In the accompanying unaudited pro forma condensed combined financial statements, the purchase price exceeded amounts allocated to tangible and intangible assets acquired less liabilities assumed by approximately $2.8 million.

The table below is a summary of the estimated amounts allocated to the long-lived assets acquired (dollars in thousands):

<TABLE>
<CAPTION>

BALANCE SHEET CATEGORY	VALUE ASSIGNED TO ASSETS ACQUIRED
<S>	<C>
Property and equipment................................	$ 491

Purchased in-process research and development..........	14,000
Intangible assets:	
Market presence and recognition......................	2,773
Skilled workforce....................................	520
Favorable lease terms................................	55
Trademarks and trade-names...........................	30

</TABLE>

The merger was accounted for as a purchase in accordance with Accounting Principles Board Opinion No. 16, "Business Combinations." The intangible assets of approximately $3.4 million noted above will be amortized over periods ranging from 3 months to 10 years. Based on the independent third-party appraisal, approximately $14.0 million of the purchase price represents purchased in-process technology that has not yet reached technological feasibility and has no alternative future use. This amount will be expensed as a non-recurring, non-tax deductible charge upon consummation of the acquisition. This amount has been reflected as a reduction to stockholders' equity and has not been included in the pro forma combined statements of operations due to its non-recurring nature.

The existence of purchased research and development was determined by a third-party independent appraisal identifying computer software code under development by Elekom since 1995. The value was determined by estimating the remaining costs to develop the purchased in-process technology into a commercially viable product, estimating the resulting net cash flows from the project and discounting the net cash flows back to its present value.

The nature of the efforts to develop the purchased research and development into a commercially viable product principally relates to the completion of all planning, programming and testing activities that are necessary to establish that the product can be produced to meet its design specifications including functions, features and technical performance requirements. The efforts to develop the purchased in-process technology also include determining the compatibility and interoperability with other applications. The estimated remaining costs to be incurred to develop the purchased in-process research and development into a commercially viable product is approximately $2.0 million.

The resulting net cash flows from the project is based on management's estimates of revenues, cost of sales, research and development costs, selling, general and administrative costs, and income taxes from the project. These estimates are based on the following assumptions:

. The estimated revenues project a compounded annual revenue growth rate of approximately 48% from 1999-2002. Estimated revenue for 1999 is projected to be $5.3 million, compared to virtually no revenue in 1998. Estimated total revenues from the purchased research and development peaks in the year 2002 and declines rapidly in 2003-2005 as other new products are expected to enter the market. These projections are based on management's estimates of market size and growth, expected trends in technology and the nature and expected timing of new product introductions by Elekom and its competitors. These estimates also include growth related to our utilizing certain Elekom technologies in conjunction with our products, marketing and distributing the resulting products through our direct sales force enhancing the market's response to Elekom's products by providing incremental financial support and stability.

. The estimated cost of sales as a percentage of revenues is expected to be 5%. This percentage is somewhat lower than the annual cost of license fees percentage for us due to the lower royalty rates on certain third-party software used by Elekom compared to our third-party software.

. The estimated research and development expenses were based on the estimated time associated with the remaining cost to develop the in-process research and development. Research and development expenses represent 33% of revenue in 1999 due to the anticipated release of the product in 1999.

. Sales and marketing and general administrative expenses in the early years are expected to more closely approximate 1998 expense structure. Sales and marketing expenses are expected to benefit from the savings as a result of the distribution of the Elekom product through our direct sales force as well as through consolidated marketing and advertising campaigns.

. Income tax expense is estimated using a 38% tax rate, consistent with our anticipated tax rate.

Discounting the net cash flows back to their present values is based on the present value discount rate. The present value discount rate used in the analysis represents the weighted average cost of capital (WACC) for Elekom plus 2%. The WACC calculation produces the average required rate of return of an investment in an operating enterprise, based on various required rates of return from investment in various areas of that enterprise. The WACC assumed for Elekom, as a corporate business enterprise, is approximately 25%. Therefore, the discount rate is higher than the WACC due to the inherent uncertainties in the estimates described above including the uncertainty surrounding the successful development of the purchased in-process technology, the useful life of such technology, the profitability levels of such technology and the uncertainty of technological advances that are unknown at this time.

If this project is not successfully developed, the sales and profitability of the combined company may be adversely affected in future periods. Additionally, the value of other intangible assets acquired

may become impaired. We expect to begin to benefit from the purchased in-process technology in the second quarter of 1999.

Intangible assets of $3.4 million are comprised of market presence and recognition of approximately $2.8 million, skilled workforce of $520,000, favorable lease terms of $55,000, and trademarks and trade-names of $30,000, which have estimated useful lives of 10 years, 6 years, 2 years and three months, respectively.

The estimated annual amortization charge to operations related to intangible assets approximates $422,000. This charge is reflected in the pro forma combined statement of operations.

(c) Represents adjustments to reflect the elimination of convertible preferred stock, common stock, additional paid in capital and accumulated deficit account balances of Elekom.

(d) Represents the issuance of 1,391,305 shares of our common stock valued at $5.50, the minimum Closing Price of our common stock for which 1,391,305 shares of common stock were issued pursuant to the Agreement, as consideration for the merger.

(e) Adjustment to reflect the amortization expense of identifiable intangible assets acquired as a result of the merger. The acquired identifiable intangible assets will be amortized over periods ranging from 3 months to 10 years.

(f) Adjustment to eliminate certain interest income as available cash balances would have provided funding for the cash portion of the purchase consideration.

(g) Adjustment to interest expense for incremental debt required to fund the cash portion of the purchase consideration in excess of the average cash balances available for the periods presented.

(h) Adjustment to eliminate revenue recognized by Elekom and royalty expense recognized by us for business transacted between us and Elekom.