NEON SYSTEMS INC Form SC 14D9 December 20, 2005

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 14D-9

Solicitation/Recommendation Statement under Section 14(d)(4) of the Securities Exchange Act of 1934

NEON Systems, Inc.

(Name of Subject Company)

NEON Systems, Inc.

(Name of Person(s) Filing Statement)

Common Stock, par Value \$0.01 Per Share

(Title of Class of Securities)

640509105

(CUSIP Number of Class of Securities)

Brian D. Helman Chief Financial Officer 14100 Southwest Freeway, Suite 500 Sugar Land, Texas 77478 (281) 491-4200

(Name, address and telephone number of person authorized to receive notices and communications on behalf of the person(s) filing statement)

With a copy to:

Paul R. Tobias, Esq.
Wilson Sonsini Goodrich & Rosati
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Austin, TX 78759
(512) 338-5400

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Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.