

EMCORE CORP
Form 8-K
December 19, 2007

**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

December 17, 2007

Date of Report (Date of earliest event reported)

EMCORE CORPORATION

Exact Name of Registrant as Specified in its Charter

New Jersey	0-22175	22-2746503
<i>State of</i>	<i>Commission File</i>	<i>IRS Employer</i>
<i>Incorporation</i>	<i>Number</i>	<i>Identification Number</i>

10420 Research Road, SE, Albuquerque, NM 87123

Address of principal executive offices, including zip code

(505) 332-5000

Registrant's telephone number, including area code

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02 **Results of Operations and Financial Condition**

On December 17, 2007, EMCORE Corporation (the “Registrant”) issued a press release disclosing its preliminary unaudited financial results for the fourth quarter and fiscal year ended September 30, 2007. A copy of this press release is attached as Exhibit 99.1 to this Current Report.

The information in this Current Report, including Exhibit 99.1 hereto, shall not be incorporated by reference into any filing of the Registrant, whether made before or after the date hereof, regardless of any general incorporation language in such filing, unless expressly incorporated by specific reference to such filing. Furthermore, the information in this Current Report, including Exhibit 99.1 hereto, shall not be deemed to be “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise be subject to the liabilities of that section or Sections 11 and 12(a)(2) of the Securities Act of 1933, as amended.

The information set forth above is intended to be furnished under this ITEM 2.02, “Results of Operations and Financial Condition,” and under ITEM 7.01, “Regulation FD Disclosure”.

Forward-looking statements

The information provided herein may include forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Such forward-looking statements include, but are not limited to, (a) the Company’s unaudited results for the fourth quarter and fiscal year 2007, (b) statements related to the Company’s review of its historic stock option granting practices, and (c) the timing of filing of reports with the SEC. These risks and uncertainties include, but are not limited to, (a) the difficulty of predicting quarterly and year-end financial results, (b) the finalization and audit of the Company’s fiscal year 2007 results, (c) risks arising out of or related to the Company’s past practices related to stock option grants and the resulting restatement of the Company’s financial statements as reflected in its annual report on Form 10-K for its 2006 fiscal year, including the risk of possible litigation, and (d) factors discussed from time to time in reports filed by the Company with the SEC. The forward-looking statements contained in this announcement are made as of the date hereof and EMCORE does not assume any obligation to update the reasons why actual results could differ materially from those projected in the forward-looking statements.

ITEM 7.01 Regulation FD Disclosure

See ITEM 2.02, “Results of Operations and Financial Condition” above.

ITEM 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit

Number Description

99.1 Press Release, dated December 17, 2007, issued by EMCORE Corporation.

SIGNATURE

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.

**EMCORE
CORPORATION**

Dated: December 19, 2007

By: /s/ Adam Gushard

Name: Adam Gushard

Title: Interim Chief

Financial Officer

EXHIBIT INDEX

Exhibit Number	Description
99.1	Press Release, dated December 17, 2007, issued by EMCORE Corporation.