SemiLEDs Corp Form 8-K April 05, 2012

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

Date of Report (date of earliest event reported): April 5, 2012

SEMILEDS CORPORATION

(Exact name of registrant as specified in charter)

Delaware (State or other jurisdiction of incorporation)

001-34992 (Commission File Number) 20-2735523 (IRS Employer Identification No.)

3F, No.11 Ke Jung Rd., Chu-Nan Site, Hsinchu Science Park, Chu-Nan 350, Miao-Li County, Taiwan, R.O.C. (Address of principal executive offices)

350 (Zip Code)

Registrant s telephone number, including area code: +886-37-586788

N/A

(Former name or former address if changed since last report)

	the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of registrant under any of the ng provisions:
o	Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
0	Soliciting material pursuant to Rule 14a-12(b) under the Exchange Act (17 CFR 240.14a-12)
0	Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
o	Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item	2.02.	Results	of O	perations	and F	inancial	Condition.

On April 5, 2012, SemiLEDs Corporation issued a press release announcing its preliminary financial results for the second quarter of its fiscal year ending August 31, 2012.

Such information is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No.

Description

99.1 Press release, April 5, 2012, entitled SemiLEDs Reports Second Quarter of Fiscal Year 2012 Financial Results.

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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.

Date: April 5, 2012

SemiLEDs Corporation

By: /s/ David Young

Name: **David Young**

Title: Chief Financial Officer

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EXHIBIT INDEX

Exhibit No.	Description					
99.1	Press release, April 5, 2012, entitled SemiLEDs Reports Second Quarter of Fiscal Year 2012 Financial Re	sults.				