

COHERENT INC
Form 8-K
May 17, 2007

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): **May 14, 2007**

COHERENT, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation)

000-05255
(Commission File No.)

94-1622541
(IRS Employer Identification
Number)

5100 Patrick Henry Drive
Santa Clara, CA 95054

(Address of principal executive offices)

(408) 764-4000

(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 3.01. Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard;
Transfer of Listing**

On May 14, 2007, Coherent, Inc. (the Company) received an additional staff determination notice from The Nasdaq Stock Market stating that the Company is not in compliance with the continued listing requirements set forth in Nasdaq Marketplace Rule 4310(c)(14), due to the Company's delay in filing its quarterly report on Form 10-Q for the fiscal quarter ended March 31, 2007. The notice stated that the delay in filing could serve as an additional basis for delisting of the Company's securities.

As previously disclosed, Nasdaq initially informed the Company on December 19, 2006 that its securities would be delisted due to the Company's delay in filing its Form 10-K for the fiscal year ended September 30, 2006 unless the Company requested a hearing in accordance with applicable Nasdaq Marketplace Rules. The Company subsequently requested and was granted a hearing before the Nasdaq Listing Qualifications Panel on February 15, 2007 to request an extension for continued listing on the Nasdaq Global Select Market. On April 3, 2007, the Panel issued a decision granting the Company a conditional extension to file its Form 10-K for the fiscal year ended September 30, 2006, its Form 10-Q for the quarter ended December 30, 2006, and any required restatements. Although the Company is working diligently to file its delinquent filings, there can be no assurance that the Company will regain compliance with Nasdaq Marketplace Rule 4310(c)(14) in accordance with the Panel's decision.

ITEM 9.01. Financial Statements and Exhibits

(d) Exhibits.

Exhibit

| No. | Description |
|------------|--|
| 99.1 | Press release of Coherent issued on May 17, 2007 |

SIGNATURES

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: May 17, 2007

COHERENT, INC.

By: */s/* Bret M. DiMarco
Bret M. DiMarco
Executive Vice President and
General Counsel

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EXHIBITS

Exhibit

| No. | Description |
|------------|--|
| 99.1 | Press release of Coherent issued on May 17, 2007 |

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