

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

COHERENT INC

CIK: **21510** | IRS No.: **941622541** | State of Incorporation: **DE** | Fiscal Year End: **0930**
Type: **8-K** | Act: **34** | File No.: **000-05255** | Film No.: **071296277**
SIC: **3826** Laboratory analytical instruments

Mailing Address	Business Address
5100 PATRICK HENRY DRIVE MAIL STOP P38 SANTA CLARA CA 95054	5100 PATRICK HENRY DR SANTA CLARA CA 95054 4087644000

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): **December 4, 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 December 4, 2007, Coherent, Inc. (the "Company") received an additional NASDAQ Staff Determination letter indicating that the Company is not currently in compliance with NASDAQ's listing requirements as set forth in Marketplace Rules 4310(c)(14) due to its failure

to file its annual report on Form 10-K for the fiscal year ended September 29, 2007. The notice stated that the failure could serve as an additional basis for delisting of the Company' s securities.

2

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: December 10, 2007

COHERENT, INC.

By: /s/ Bret M. DiMarco

Bret M. DiMarco

Executive Vice President and

General Counsel

3
