SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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IMMUCOR INC

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FORM 10-Q
United States
Securities and Exchange Commission
Washington, D. C. 20549

(Mark One)
X Quarterly Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended: November 30, 2012

OR

_ Transition Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Commission File Number: 0-14820

IMMUCOR, INC.
(Exact name of registrant as specified in its charter)

Georgia	22-2408354
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

3130 Gateway Drive Norcross, Georgia 30071
(Address of principal executive offices) (Zip Code)

Registrant's telephone number: (770) 441-2051

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes X No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (Section 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes X No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definition of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer	Accelerated filer
Non-accelerated filer X (do not check if smaller reporting company)	Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No X

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

As of December 31, 2012: Common Stock, $0.00 Par Value – 100

IMMUCOR, INC. AND SUBSIDIARIES

QUARTERLY FINANCIAL STATEMENTS

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PART I. FINANCIAL INFORMATION

PART II. OTHER INFORMATION

ITEM 1. Consolidated Financial Statements

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(in thousands, except share data)

	November 30, 2012 (Unaudited)	May 31, 2012
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 19,013	$ 18,578
Trade accounts receivable, net of allowance for doubtful accounts of $628 and $612 at November 30, 2012 and May 31, 2012, respectively	60,731	66,392
Inventories	36,761	33,370
Deferred income tax assets, current portion	5,634	5,489
Prepaid expenses and other current assets	11,087	11,738
Total current assets	133,226	135,567
PROPERTY AND EQUIPMENT, Net	64,488	64,662
GOODWILL	968,521	966,338
INTANGIBLE ASSETS, Net	712,254	735,522
DEFERRED FINANCING COSTS, Net	34,955	38,769
OTHER ASSETS	8,340	8,295
Total assets	$ 1,921,784	$ 1,949,153
LIABILITIES AND SHAREHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Accounts payable	$ 14,328	$ 12,734
Accrued expenses and other current liabilities	37,116	41,356
Income taxes payable	3,762	3,654
Deferred revenue, current portion	2,476	2,606
Current portion of long-term debt, net of debt discounts	5,108	3,922
Total current liabilities	62,790	64,272
LONG-TERM DEBT, Net of debt discounts	987,070	986,361
DEFERRED REVENUE	335	431
DEFERRED INCOME TAX LIABILITIES	232,778	245,496
OTHER LONG-TERM LIABILITIES	15,923	15,215
Total liabilities	1,298,896	1,311,775
COMMITMENTS AND CONTINGENCIES (Note 17)	-	-
SHAREHOLDERS' EQUITY:		
Common stock, $0.00 par value, 100 shres authorized, issued and outstanding as of November 30, 2012 and May 31, 2012	-	-
Additional paid-in capital	707,842	706,986
Accumulated deficit	(70,899)	(49,865)
Accumulated other comprehensive loss	(14,055)	(19,743)
Total shareholders' equity	622,888	637,378
Total liabilities and shareholders' equity	$ 1,921,784	$ 1,949,153

The accompanying notes are an integral part of these Consolidated Financial Statements.

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(in thousands)
(Unaudited)

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
NET SALES	$ 82,056	$ 83,035
COST OF SALES (exclusive of amortization shown separately below)	27,166	42,426
GROSS MARGIN	54,890	40,609
OPERATING EXPENSES:		
Research and development	4,537	5,146
Selling and marketing	12,941	9,933
Distribution	4,721	4,576
General and administrative	10,813	11,205
Amortization of intangibles	12,404	12,462
Loss on disposition and retirement of fixed assets	1,175	-
Certain litigation expenses	-	22,000
Total operating expenses	46,591	65,322
INCOME (LOSS) FROM OPERATIONS	8,299	(24,713)
NON-OPERATING INCOME (EXPENSE):		
Interest income	7	6
Interest expense	(22,251)	(24,850)
Other, net	(242)	671
Total non-operating expense	(22,486)	(24,173)
LOSS BEFORE INCOME TAXES	(14,187)	(48,886)
BENEFIT FOR INCOME TAXES	(3,788)	(18,707)
NET LOSS	$ (10,399)	$ (30,179)

The accompanying notes are an integral part of these Consolidated Financial Statements.

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS

(in thousands)
(Unaudited)

	Six Months Ended November 30, 2012	Successor August 20, 2011 Through November 30, 2011	Predecessor June 1, 2011 Through August 19, 2011
NET SALES	$ 167,210	$ 94,425	$ 74,910
COST OF SALES (exclusive of amortization shown separately below)	54,267	49,582	22,955
GROSS MARGIN	112,943	44,843	51,955
OPERATING EXPENSES:			
Research and development	9,422	5,769	4,895
Selling and marketing	25,162	11,045	10,510
Distribution	9,229	5,225	3,952
General and administrative	20,929	11,959	38,175
Amortization of intangibles	24,785	14,110	931
Loss on disposition and retirement of fixed assets	1,175	-	-
Certain litigation expenses	-	22,000	-
Total operating expenses	90,702	70,108	58,463
INCOME (LOSS) FROM OPERATIONS	22,241	(25,265)	(6,508)
NON-OPERATING INCOME (EXPENSE):			
Interest income	10	6	142
Interest expense	(46,739)	(28,243)	-
Loss on extinguishment of debt	(6,686)	-	-
Other, net	(122)	660	2,673
Total non-operating (expense) income	(53,537)	(27,577)	2,815
LOSS BEFORE INCOME TAXES	(31,296)	(52,842)	(3,693)
(BENEFIT) PROVISION FOR INCOME TAXES	(10,262)	(20,221)	2,681
NET LOSS	$ (21,034)	$ (32,621)	$ (6,374)

The accompanying notes are an integral part of these Consolidated Financial Statements.

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS

(in thousands)
(Unaudited)

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
NET LOSS	$ (10,399)	$ (30,179)
OTHER COMPREHENSIVE INCOME (LOSS):		
Foreign currency translation adjustments	2,547	(21,583)
Cash flow hedges, net of tax	(101)	(123)
OTHER COMPREHENSIVE INCOME (LOSS)	2,446	(21,706)
COMPREHENSIVE LOSS	$ (7,953)	$ (51,885)

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE LOSS

(in thousands)
(Unaudited)

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June 1, 2011 through August 19, 2011
NET LOSS	$ (21,034)	$ (32,621)	$ (6,374)
OTHER COMPREHENSIVE INCOME (LOSS):			
Foreign currency translation adjustments	6,042	(21,417)	(2,153)
Cash flow hedges, net of tax	(354)	(475)	-
OTHER COMPREHENSIVE INCOME (LOSS)	5,688	(21,892)	(2,153)
COMPREHENSIVE LOSS	$ (15,346)	$ (54,513)	$ (8,527)

The accompanying notes are an integral part of these Consolidated Financial Statements.

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

(in thousands)
(Unaudited)

	Six Months Ended November 30, 2012	Successor August 20, 2011 Through November 30, 2011	Predecessor June 1, 2011 Through August 19, 2011
OPERATING ACTIVITIES:			
Net loss	$ (21,034)	$ (32,621)	$ (6,374)
Adjustments to reconcile net loss to net cash (used in) provided by operating activities:			
Depreciation and amortization	34,893	19,333	4,321
Non-cash interest expense	3,411	2,032	-
Loss on disposition and retirement of fixed assets	1,358	110	135
Loss on extinguishment of debt	6,686	-	-
Provision for doubtful accounts	16	287	185
Share-based compensation expense	856	-	16,233
Deferred income taxes	(13,153)	(14,009)	(3,974)
Changes in operating assets and liabilities:			
Accounts receivable, trade	7,130	(2,979)	(3,938)
Income taxes	(115)	(9,784)	3,317
Inventories	(9,226)	16,471	(3,242)
Other assets	810	235	6,459
Accounts payable	1,506	3,276	(4,023)
Deferred revenue	(278)	(415)	(920)
Accrued expenses and other liabilities	(4,310)	19,947	17,409
Cash provided by operating activities	8,550	1,883	25,588
INVESTING ACTIVITIES:			
Purchases of property and equipment	(4,028)	(2,513)	(2,265)
Acquisition of Immucor, Inc., net of cash	-	(1,939,387)	-
Cash used in investing activities	(4,028)	(1,941,900)	(2,265)
FINANCING ACTIVITIES:			
Proceeds from long-term debt	142,147	991,406	-
Proceeds from capital contributions, net of costs	-	706,233	-
Payment of debt issuance costs	(2,528)	(42,474)	-
Repayments of long-term debt	(145,002)	-	-
Proceeds from revolving credit facility	24,000	-	-
Repayments of revolving credit facility	(23,000)	-	-
Repurchase of common stock	-	-	(458)
Proceeds from exercise of stock options	-	-	524
Cash (used in) provided by financing activities	(4,383)	1,655,165	66
EFFECT OF EXCHANGE RATES ON CASH AND CASH EQUIVALENTS	296	(1,236)	(3,029)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	435	(286,088)	20,360
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	18,578	322,963	302,603
CASH AND CASH EQUIVALENTS AT END OF PERIOD	$ 19,013	$ 36,875	$ 322,963

SUPPLEMENTAL INFORMATION:			
Income taxes paid, net of refunds	$ 2,548	$ 3,553	$ 3,414
Interest paid	44,608	11,629	-
NON-CASH INVESTING AND FINANCING ACTIVITIES:			
Movement from inventory to property and equipment of instruments placed on rental agreements	6,340	4,996	1,618
Exchange of debt instruments due to debt amendment	468,241	-	-

The accompanying notes are an integral part of these Consolidated Financial Statements.

1. NATURE OF BUSINESS AND BASIS OF PRESENTATION

Nature of Business

Immucor, Inc. (“Immucor” and, together with its wholly owned subsidiaries, the “Company”) develops, manufactures and sells a complete line of reagents and automated systems used primarily by hospitals, donor centers and reference laboratories in a number of tests performed to detect and identify certain properties of human blood for the purpose of blood transfusion. The Company distributes its products globally through both direct affiliate offices and third-party distribution arrangements.

Basis of Presentation

The Company was acquired on August 19, 2011 through a merger transaction with IVD Acquisition Corporation (“Merger Sub”), a wholly owned subsidiary of IVD Intermediate Holdings B, Inc. (the “Parent”). The Parent is a wholly owned indirect subsidiary of IVD Holdings, Inc. which was formed by investment funds affiliated with TPG Capital, L.P. (“TPG Capital”). The acquisition was accomplished through a merger of the Merger Sub with and into Immucor, with Immucor being the surviving company (the “Acquisition”). As a result of the merger, Immucor became a wholly owned subsidiary of Parent. Prior to August 19, 2011, Immucor operated as a public company with common stock traded on the NASDAQ Stock Market.

Immucor continued as the same legal entity after the Acquisition. However, a new accounting basis was established upon treating the merger as a business combination. The accompanying unaudited consolidated statements of operations and comprehensive loss are presented for the quarter ended November 30, 2012 and the quarter ended November 30, 2011. In addition, the accompanying unaudited consolidated statements of operations, comprehensive loss and cash flows are presented for the six months ending November 30, 2012 and November 30, 2011, which is presented in two periods: the Predecessor fiscal 2012 period (June 1, 2011 to August 19, 2011) and the Successor fiscal 2012 period (August 20, 2011 to November 30, 2011), which relate to the period preceding the Acquisition and the period succeeding the Acquisition during the prior fiscal year. Although the accounting policies followed by the Company are consistent for the Predecessor and Successor periods, financial information for such periods has been prepared under two different historical-cost bases of accounting and is therefore not comparable. The results of the periods presented are not necessarily indicative of the results that may be achieved for the year ending May 31, 2013, or any other period.

The accompanying consolidated financial statements are unaudited and have been prepared in accordance with U.S. generally accepted accounting principles (“U.S. GAAP”) for interim financial information, and the Securities and Exchange Commission’s (“SEC”) instructions for Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. In the opinion of management, all adjustments, consisting of normal recurring adjustments, considered necessary for a fair presentation of the unaudited consolidated financial statements have been recorded in the interim periods presented. These unaudited consolidated financial statements should be read in conjunction with the Company’s audited, consolidated financial statements and related notes for the year ended May 31, 2012, included in the Company’s Annual Report on Form 10-K filed on July 27, 2012.

Basis of Consolidation

The consolidated financial statements include the accounts of Immucor and all its subsidiaries. All significant intercompany balances and transactions have been eliminated in consolidation.

2. ACQUISITION

The Company was acquired on August 19, 2011 (the “Acquisition Date”) through the Acquisition described in Note 1.
The Acquisition has been accounted for as a business combination. Acquisition-related transaction costs include investment banking, legal and accounting fees, and other external costs directly related to the Acquisition. Transaction costs paid at closing totaled $88.3 million and include $42.5 million that was capitalized as deferred financing costs and $16.9 million which was incurred by the Company and included in general and administrative expense in the Predecessor fiscal 2012 period. The remaining $28.9 million

was incurred by the Parent but paid by the Company out of equity proceeds. These costs have been reflected on the balance sheet as a reduction of the capital contribution from the Parent. In addition, the Company paid $2.0 million of transaction costs prior to closing that is also included in general and administrative expense in the Predecessor fiscal 2012 period.

Sources and Uses of Funds

The sources and uses of funds in connection with the Acquisition are summarized below (in thousands):

Sources:	
Proceeds from Term Loan	$ 596,550
Proceeds from Notes	394,856
Proceeds from equity contributions	735,187
Company cash used in transaction	301,053
	$ 2,027,646
Uses:	
Equity purchase price	$ 1,939,387
Transaction costs	88,259
	$ 2,027,646

Purchase Price Allocation

The Acquisition was recorded under the acquisition method of accounting by the Parent and pushed-down to the Company by allocating the purchase consideration of $1.9 billion to the cost of the assets acquired, including intangible assets, based on their estimated fair values at the Acquisition Date. The allocation of purchase price is based on management's judgment after evaluating several factors, including, but not limited to, valuation assessments of tangible and intangible assets. The excess of the total purchase price over the fair value of assets acquired and the liabilities assumed of $972.3 million is recorded as goodwill. The goodwill arising from the Acquisition consists largely of the commercial potential of the Company and the value of the assembled workforce.

The following sets forth the Company's purchase price allocation (in thousands):

Cash on hand	$	322,963
Accounts receivable		66,781
Inventories		60,000
Property and equipment		64,683
Intangible assets		779,860
Goodwill		972,295
Current liabilities		(53,429)
Deferred revenue obligation		(4,107)
Deferred tax assets and liabilities, net		(273,962)
Other assets and liabilities, net		4,303
Total purchase price allocation:	$	1,939,387

The Company has acquired intangible assets, not including goodwill, totaling approximately $779.9 million in the Acquisition. The amortization of these intangibles is not deductible for tax purposes and hence the Company has recorded a deferred tax liability of approximately $291.9 million to offset the future book amortization related to these intangibles. None of the goodwill of approximately $972.3 million resulting from the Acquisition is deductible for tax purposes.

Identifiable Intangible Assets

In performing the purchase price allocation, the Company considered, among other factors, the intended future use of acquired assets, analyses of historical financial performance and estimates of future performance. The following table sets forth the components of intangible assets as of the Acquisition Date (in thousands):

Intangible Asset		Fair Value	Useful Life
Customer relationships	$	455,000	20
Existing technology and trade names		266,000	11
Corporate trade name		40,000	15
Below market leasehold interests		860	5
In-process research and development		18,000	n/a
	$	779,860	

Customer relationships represent the fair value of the existing customer base.

Existing technologies relate to the serology instrument platforms (Galileo, NEO, and Echo); the Company's proprietary Capture reagent technology; and the molecular immunohematology technology.

Corporate trade name represents the Immucor® company brand. Immucor is well recognized by customers as a company that provides an extensive selection of quality products including products that are not available elsewhere in the marketplace.

Below market leasehold interests represents the Company's interest in the current leases, which provide for payments below comparable leases obtainable contemporaneously with the Acquisition.

Useful lives of the amortizable intangible assets were based on estimated economic useful lives and are being amortized using the straight-line method.

In-process research and development relates primarily to the molecular immunohematology business. The other projects valued relate to technological improvements for the serology instrument platforms, and generally are applicable to the current NEO and Echo instruments, and thus will be able to yield a cash flow impact relatively quickly upon approval and launch. In-process research and development is not amortized, but will be evaluated on a periodic basis to determine which projects remain in process. When a project is completed, its value will be amortized over the useful life. If a project is abandoned, its value is written off.

Pro forma Financial Information

The financial information in the table below summarizes the results of operations of the Company on a pro forma basis, as though the Acquisition had occurred at June 1, 2010. The pro forma financial information is presented for informational purposes only and is not indicative of the results of operations that would have been achieved if the Acquisition had taken place at the beginning of the earliest period presented. Such pro forma financial information is based on the historical financial statements of the Company. This pro forma financial information is based on estimates and assumptions, which have been made solely for purposes of developing such pro forma information, including, without limitation, purchase accounting adjustments. The pro forma financial information presented below also includes depreciation and amortization based on the valuation of the Company's tangible assets and identifiable intangible assets, interest expense and management fee resulting from the Acquisition. The pro forma financial information presented below does not reflect any synergies or operating cost reductions that may be achieved.

	Six Months Ended	
	November 30, 2012	November 30, 2011
	(in thousands)	
Revenue	$ 167,210	$ 169,335
Net loss	$ (21,034)	$ (38,114)

3. RELATED PARTY TRANSACTIONS

In connection with the Acquisition, the Company entered into a management services agreement with TPG Capital. Pursuant to such agreement, and in exchange for on-going consulting and management advisory services that will be provided to the Company, TPG Capital will receive an aggregate annual monitoring fee of $3.0 million that is prepaid quarterly. In the quarters ended November 30, 2012 and November 30, 2011, $1.1 million and $0.8 million, respectively was incurred for monitoring fees and other expenses and is included in general and administrative expenses in the consolidated statement of operations. During the fiscal 2013 period and Successor fiscal 2012 period, approximately $2.2 million and $0.9 million, respectively was incurred for monitoring fees and other expenses and are included in general and administrative expenses in the consolidated statement of operations.

4. INVENTORIES

Inventories are stated at the lower of cost (first-in, first-out basis) or market (net realizable value) net of reserves (in thousands):

	November 30, 2012	May 31, 2012
Raw materials and supplies	$ 11,115	$ 10,228
Work in process	4,401	3,550
Finished goods	21,245	19,592
	$ 36,761	$ 33,370

5. PROPERTY AND EQUIPMENT

Property and equipment consists of the following (in thousands):

	November 30, 2012	May 31, 2012
Land	$ 313	$ 301
Buildings and improvements	2,495	2,304
Leasehold improvements	12,389	11,994
Capital work-in-progress	3,830	4,545
Furniture and fixtures	2,099	1,966
Machinery, equipment, and instruments	63,717	55,271
	84,843	76,381
Less accumulated depreciation	(20,355)	(11,719)
Property and equipment, net	$ 64,488	$ 64,662

Depreciation expense was $5.2 million and $4.8 million for the three month fiscal periods ended November 30, 2012 and November 30, 2011, respectively. Depreciation expense was $10.1 million and $8.6 million for the six month 2013 and 2012 fiscal periods ended November 30, 2012 and November 30, 2011, respectively. Depreciation expense is primarily included in cost of sales in the consolidated statements of operations.

During the second quarter of fiscal 2013, the Company recognized a disposition loss of $1.2 million to reduce certain capital work-in-progress equipment associated with a high speed filling project to its estimated salvage value. The project was determined to be no longer economically viable during the second quarter of fiscal 2013 and management therefore decided to retire or dispose of the equipment.

For the year ended May 31, 2012, certain amounts within property and equipment have been reclassified for presentation purposes. There has been no change in accumulated depreciation or the total property and equipment, net.

6. GOODWILL

Goodwill consists of the following (in thousands):

	November 30, 2012	May 31, 2012
Balance at beginning of period	$ 966,338	$ -
Additions:		
Acquisition of Immucor, Inc.	-	972,295
Foreign currency translation adjustment	2,183	(5,957)
Balance at end of period	$ 968,521	$ 966,338

7. INTANGIBLE ASSETS

	Weighted Average Life (yrs)	November 30, 2012 Cost	November 30, 2012 Accumulated Amortization (in thousands)	November 30, 2012 Net	May 31, 2012 Cost	May 31, 2012 Accumulated Amortization (in thousands)	May 31, 2012 Net
Intangible assets subject to amortization:							
Customer relationships	20	$ 451,358	$ (29,150)	$ 422,208	$ 449,665	$ (17,799)	$ 431,866
Existing technology / trade names	11	266,000	(31,258)	234,742	266,000	(19,076)	246,924
Corporate trade name	15	40,000	(3,421)	36,579	40,000	(2,088)	37,912
Below market leasehold interests	5	860	(221)	639	860	(135)	725
Deferred licensing costs	6	99	(13)	86	99	(4)	95
Total amortizable assets		758,317	(64,063)	694,254	756,624	(39,102)	717,522
Intangible assets not subject to amortization:							
In-process research and development		18,000	-	18,000	18,000	-	18,000
Total non-amortizable assets		18,000	-	18,000	18,000	-	18,000
Intangible assets, net		$ 776,317	$ (64,063)	$ 712,254	$ 774,624	$ (39,102)	$ 735,522

A portion of the Company's customer list is held in functional currencies outside the U.S. Therefore, the stated cost as well as the accumulated amortization is affected by the fluctuation in foreign currency exchange rates.

Amortization of intangible assets was $12.4 million and $12.5 million for the three month fiscal periods ended November 30, 2012 and November 30, 2011, respectively. Amortization of intangible assets amounted to $24.8 million in fiscal 2013 compared with $14.1 million in the Successor fiscal 2012 period and $0.9 million in the Predecessor fiscal 2012 period.

The following table presents an estimate of amortization expense for each of the next five fiscal years (in thousands):

Year Ending May 31:

2013	$ 49,754
2014	49,754
2015	49,754
2016	49,754
2017	49,463

8. DEFERRED FINANCING COSTS

Changes in deferred financing costs for the period ended November 30, 2012 and the year ended May 31, 2012 were as follows (in thousands):

	November 30, 2012	May 31, 2012
Balance at beginning of period	$ 38,769	$ -
Debt issuance costs (See Note 9)	2,528	42,474
Loss on extinguishment of debt	(3,953)	-

Amortization	(2,389)	(3,705)
Balance at end of period	$ 34,955	$ 38,769

Deferred financing costs are capitalized and are amortized over the life of the related debt agreements using the effective interest rate method, except the Revolving Facility which uses the straight line method.

9. LONG-TERM DEBT

Long-term debt consists of the following (in thousands):

	November 30, 2012	May 31, 2012
Term Loan Facility, net of $13,082 and $16,821 debt discounts, respectively (1)	$ 595,780	$ 595,104
Revolving Facility	1,000	-
Notes, net of $4,602 and $4,821 debt discounts, respectively	395,398	395,179
	992,178	990,283
Less current portion, net of discounts	(5,108)	(3,922)
Long-term debt, net of current portion	$ 987,070	$ 986,361

(1) $2,733 of the decrease in debt discounts was included in loss on debt extinguishment.

Senior Secured Credit Facilities, Security Agreement and Guaranty

In connection with the Acquisition on August 19, 2011, the Company entered into a credit agreement and related security and other agreements for (1) a $615.0 million senior secured term loan facility with Term B Loans (the “Original Term Loan Facility”) and (2) a $100.0 million senior secured revolving loan facility (the “Revolving Facility,” and together with the Original Term Loan Facility, the “Original Senior Credit Facilities”) with certain lenders, Citibank, N.A., as administrative agent and collateral agent and the other agents party thereto. In addition to borrowings upon prior notice, the Revolving Facility includes borrowing capacity in the form of letters of credit and borrowings on same-day notice, referred to as swingline loans, in each case, up to $25.0 million, and is available in U.S. dollars, GBP, Euros, Yen, Canadian dollars and in such other currencies as the Company and the administrative agent under the Revolving Facility may agree (subject to a sublimit for such non-U.S. currencies).

On August 21, 2012, the Company, the administrative agent and the various lenders party thereto modified the Original Senior Credit Facilities by entering into Amendment No. 1 (the “Amendment”) to the credit agreement. The Amendment replaced the existing Term B Loans with a new class of Term B-1 Loans in an aggregate principal amount of $610.4 million (the “Term Loan Facility”). The Term B-1 Loans mature on August 19, 2018. The Amendment also extended the maturity date of the Revolving Facility to August 19, 2017. The Term Loan Facility together with the Revolving Facility is referred to as the “Senior Credit Facilities.”

As a result of the Amendment, the Company recognized a $6.7 million loss on debt extinguishment with regards to certain portions of the deferred financing costs ($4.0 million) and original issuance discount (“OID”) ($2.7 million) related to the Original Term Loan Facility. The Amendment had no significant impact related to the Revolving Facility, as there was no change in the lenders or decrease in the Revolving Facility borrowing capacity. In addition, the Company capitalized $2.5 million of debt issuance costs associated with the Amendment as Deferred Financing Costs.

The credit agreement, as amended, governing the Senior Credit Facilities provides that, subject to certain conditions, the Company may request additional tranches of term loans and/or increase commitments under the Revolving Facility and/or the Term Loan Facility and/or add one or more incremental revolving credit facility tranches (provided there are no more than three such tranches with different maturity dates outstanding at any time) in an aggregate amount not to exceed (a) $150.0 million plus (b) an unlimited amount at any time, subject to compliance on a pro forma basis with a senior secured first lien net leverage ratio of no greater than 4.00 to 1.00. Availability of such additional tranches of term loans or revolving credit facilities and/or increased commitments is subject to, among other conditions, the absence of any default under the credit agreement governing the Senior Credit Facilities and the receipt of commitments by existing or additional financial institutions.

The Company is required to make scheduled principal payments on the last business day of each calendar quarter equal to 0.25% of the amended principal amount of loans under the Term Loan Facility, or $1.5 million, with the balance due and payable on August 19, 2018. The Company is also required to repay loans under the Term Loan Facility based on annual excess cash flows as defined in the credit agreement governing the Term Loan Facility and upon the occurrence of certain other events set forth in the Term Loan Facility.

Borrowings under the Senior Credit Facilities bear interest at a rate per annum equal to an applicable margin plus, at the Company’s option, either (a) in the case of borrowings in U.S. dollars, a base rate determined by reference to the highest of (1) the prime rate of Citibank, N.A., (2) the federal funds effective rate plus 0.50% and (3) a LIBOR rate determined by reference to the costs of funds for U.S. dollar deposits for an interest period of one month adjusted for certain additional costs, plus 1.00% or (b) in the case of borrowings in U.S. dollars or another currency, a LIBOR rate determined by reference to the costs of funds for U.S. dollar deposits for the interest period relevant to such borrowing adjusted for certain additional costs, which, in the case of the Term Loan Facility only, shall be no less than 1.25%. The applicable margin for borrowings under the Term Loan Facility is 3.50% with respect to base rate borrowings and 4.50% with respect to LIBOR borrowings. The applicable margin for borrowings under the Revolving Facility is currently 3.50% with respect to base rate borrowings and 4.50% with respect to LIBOR borrowings. The applicable margin for borrowings under the Revolving Facility is subject to a 0.25% step-down, when the Company’s senior secured net leverage ratio at the end of a fiscal quarter is less than or equal to 3:00 to 1:00. The interest rate on the term loan was 5.75% as of November 30, 2012. At November 30, 2012, there was $1.0 million of borrowings under the Revolving Facility at an average interest rate of 6.75% and no outstanding letters of credit.

Prior to the Amendment, the interest rate on the Original Term Loan Facility had a LIBOR floor of 1.50% and the applicable margin was 5.75%. The Revolving Facility’s interest rates had an applicable margin of 4.75% with respect to base rate loans and 5.75%

with respect to LIBOR loans. The interest rate on the Original Term Loan Facility for all periods prior to the effective date of the Amendment was 7.25%.

All obligations under the Senior Credit Facilities are unconditionally guaranteed by the Parent and certain of the Company's existing and future wholly owned domestic subsidiaries (such subsidiaries collectively, the "Subsidiary Guarantors"), and are secured, subject to certain exceptions, by substantially all of the Company's assets and the assets of the Parent and Subsidiary Guarantors, including, in each case subject to customary exceptions and exclusions:

- a first-priority pledge of all of the Company's capital stock directly held by Parent and a first-priority pledge of all of the capital stock directly held by the Company and Subsidiary Guarantors (which pledge, in the case of the capital stock of each (a) domestic subsidiary that is directly owned by the Company or by any Subsidiary Guarantor and that is a disregarded entity for United States federal income tax purposes and that has no material assets other than equity interests in one or more foreign subsidiaries that are controlled foreign corporations for United States federal income tax purposes or (b) foreign subsidiary, is limited to 65% of the stock of such subsidiary); and

- a first-priority security interest in substantially all of the Parent's, the Company's and the Subsidiary Guarantor's other tangible and intangible assets. Parent has no material operations or assets other than the capital stock of the Company.

The Senior Credit Facilities include restrictions on the Company's ability and the ability of certain of its subsidiaries to, among other things, incur or guarantee additional indebtedness, pay dividends (including to Parent) on, or redeem or repurchase capital stock, make certain acquisitions or investments, materially change its business, incur or permit to exist certain liens, enter into transactions with affiliates or sell its assets to, or merge or consolidate with or into, another company or prepay or amend subordinated or unsecured debt.

Although the Parent is not generally subject to the negative covenants under the Senior Credit Facilities, the Parent is subject to a passive holding company covenant that limits its ability to engage in certain activities other than (i) owning equity interests in the Company and holding cash or property received by the Company, (ii) maintaining its legal existence and engaging in administrative matters related to being a holding company, (iii) performing its obligations under the Senior Credit Facilities, the Senior Notes due 2019 ("Notes") and other financings not prohibited by the Senior Credit Facilities, (iv) engaging in public offerings of its securities and other equity issuances and financing activities permitted under the Senior Credit Facilities, (v) providing indemnifications to officers and directors and (vi) engaging in activities incidental to the activities described above.

In addition, the credit agreement as amended governing the Senior Credit Facilities requires the Company to comply with a maximum senior secured net leverage ratio financial maintenance covenant of 5.25 to 1.00, to be tested on the last day of each fiscal quarter. A breach of this covenant is subject to certain equity cure rights. The credit agreement governing the Senior Credit Facilities also contains certain customary representations and warranties, affirmative covenants and provisions relating to events of default, including upon change of control and a cross-default to any other indebtedness with an aggregate principal amount of $20 million or more. If an event of default occurs under the Senior Credit Facilities, the lenders may declare all amounts outstanding under the Senior Credit Facilities immediately due and payable. In such event, the lenders may exercise any rights and remedies they may have by law or agreement, including the ability to cause all or any part of the collateral securing the Senior Credit Facilities to be sold.

Indenture and the Senior Notes Due 2019

On August 19, 2011, the Company (as successor by merger to IVD Acquisition Corporation, the Merger Sub), issued $400 million in principal amount of Notes. The Notes bear interest at a rate of 11.125% per annum, and interest is payable semi-annually on February 15 and August 15 of each year. The Notes mature on August 15, 2019.

Subject to certain exceptions, the Notes are guaranteed on a senior unsecured basis by each of the Company's current and future wholly owned domestic restricted subsidiaries (and non-wholly owned subsidiaries if such non-wholly owned subsidiaries guarantee the Company's or another guarantor's other capital market debt securities) that is a guarantor of certain debt of the Company or another guarantor, including the Senior Credit Facilities. The Notes are the Company's senior unsecured obligations and rank equally in right of payment with all of the Company's existing and future indebtedness that is not expressly subordinated in right of payment thereto. The Notes will be senior in right of payment to any future indebtedness that is expressly subordinated in right of payment thereto and effectively junior to (a) the Company's existing and future secured indebtedness, including the Senior Credit Facilities described above, to the extent of the value of the collateral securing such indebtedness and (b) all existing and future liabilities of the Company's non-guarantor subsidiaries.

The Indenture governing the Notes contains certain customary provisions relating to events of default and covenants, including without limitation, a cross-payment default provision and cross-acceleration provision in the case of a payment default or acceleration according to the terms of any indebtedness with an aggregate principal amount of $25 million or more, restrictions on the Company's and certain of its subsidiaries' ability to, among other things, incur or guarantee indebtedness; pay dividends on, redeem or repurchase capital stock; prepay, redeem or repurchase certain debt; sell or otherwise dispose of assets; make investments; issue certain disqualified or preferred equity; create liens; enter into transactions with the Company's affiliates; designate the Company's subsidiaries as unrestricted subsidiaries; enter into agreements restricting the Company's restricted subsidiaries' ability to (1) pay dividends, (2) make loans to the Company or any restricted subsidiary that is a guarantor or (3) sell, lease or transfer assets to the Company or any restricted subsidiary that is a guarantor; and consolidate, merge, or transfer all or substantially all of the Company's assets. The covenants are subject to a number of exceptions and qualifications. Certain of these covenants, excluding without limitation those relating to transactions with the Company's affiliates and consolidation, merger, or transfer of all or substantially all of the Company's assets, will be suspended during any period of time that (1) the Notes have investment grade ratings and (2) no default has occurred and is continuing under the Indenture. In the event that the Notes are downgraded to below an investment grade rating, the Company and certain subsidiaries will again be subject to the suspended covenants with respect to future events.

The Company is not aware of any violations of the covenants pursuant to the terms of the Indenture or the credit agreement, as amended, governing the Senior Credit Facilities.

Future Commitments

Debt principal repayment requirements over the next five fiscal years are as follows (in thousands):

Year Ending May 31:		
2013	$	4,052
2014		6,104
2015		6,104
2016		6,104
2017		6,104
Thereafter		981,394
	$	1,009,862

Interest Expense

The significant components of interest expense are as follows (in thousands):

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Notes, including OID amortization	$ 11,236	$ 11,358
Term loan facility, including OID amortization	9,325	11,791
Amortization of deferred financing costs	1,166	1,198
Interest rate swaps	257	220
Revolving credit facility interest and fees	265	203
Other interest	2	80
Interest expense	$ 22,251	$ 24,850

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June 1, 2011 Through August 19, 2011
Notes, including OID amortization	$ 22,469	$ 12,971	$ -
Term loan facility, including OID amortization	20,900	13,462	-
Amortization of deferred financing costs	2,389	1,335	-
Interest rate swaps	525	220	-
Revolving credit facility fees	452	175	-
Other interest	4	80	-
Interest expense	$ 46,739	$ 28,243	$ -

10. DERIVATIVE FINANCIAL INSTRUMENTS

Interest Rate Swaps

In August 2011, during the Successor Period, the Company entered into floating-to-fixed interest rate swap agreements for an aggregate notional amount of $320 million related to a portion of the Company's floating rate indebtedness. The purpose of entering into these swaps was to eliminate all but small movements (due to possible differences in reset timing between the swap and the debt) in future debt interest payments and to protect the Company from variability in cash flows attributable to changes in LIBOR interest rates. The Company's strategy is to use a pay fixed receive floating swap to convert the current or any replacement floating rate credit facility where LIBOR is consistently applied into a USD fixed rate obligation. The only variable piece remaining is the difference in actual reset date when the swap and debt are not lined up. Consistent with the terms of the Original Term Loan Facility, these swaps included a LIBOR floor of 1.50%. These swap agreements, effective in August 2011, hedged a portion of contractual floating rate interest commitments through the expiration of the agreements in September of each year 2013 through 2016. As a result of entering into the swap agreements, the LIBOR rate associated with the hedged amount of the Company's indebtedness has been fixed at a weighted average rate of 1.80% through September 28, 2012.

In August 2012, the Company amended the interest rate swap agreements noted above effective on September 28, 2012. The purpose of entering into these swap agreements is to match the LIBOR floor in the swaps with the terms of the Term Loan Facility. Consistent with the terms of the Company's Term Loan Facility, these amended swaps include a LIBOR floor of 1.25%. These swap agreements hedge a portion of contractual floating rate interest commitments through the expiration of the agreements in September of each year 2013 through 2016. As a result of the amended swap agreements, the LIBOR rate associated with the hedged amount of the Company's indebtedness has been fixed at 1.59% after September 28, 2012.

As of the effective date, the Company designated the interest rate swap agreements as cash flow hedges. As cash flow hedges, unrealized gains are recognized as assets while unrealized losses are recognized as liabilities. The interest rate swap agreements are highly correlated to the changes in interest rates to which the Company is exposed. Unrealized gains and losses on these swaps are designated as effective or ineffective. The effective portion of such gains or losses is recorded as a component of accumulated other comprehensive income or loss, while the ineffective portion of such gains or losses will be recorded as a component of interest expense. Future realized gains and losses in connection with each required interest payment will be reclassified from accumulated other comprehensive income or loss to interest expense.

A summary of the recorded liabilities included in the consolidated balance sheet and statement of operations is as follows (in thousands):

	November 30, 2012	May 31, 2012
Interest rate swaps (included in other liabilities)	$ (2,563)	$ (2,198)

		Successor	Predecessor
Location of Loss Reclassified from Accumulated OCI into Income	**Six Months Ended November 30, 2012**	**August 20, 2011 Through November 30, 2011**	**June 1, 2011 Through August 19, 2011**
Interest expense (effective)	$ (518)	$ (220)	$ -
Interest expense (ineffective)	$ (7)	$ -	$ -

11. FAIR VALUE

The Company uses a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

- Level 1—Quoted prices in active markets for identical assets or liabilities.
- Level 2—Observable inputs, other than quoted prices included in Level 1, such as quoted prices for markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3—Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

Derivative instruments measured at fair value as of November 30, 2012 and May 31, 2012, and their classification on the consolidated balance sheets are presented as follows (in thousands):

		Fair Value at Reporting Date Using		
Description	**November 30, 2012**	**Level 1**	**Level 2**	**Level 3**
Derivatives				
Interest rate swaps (included in other liabilities)	$ (2,563)	$ -	$ (2,563)	$ -

		Fair Value at Reporting Date Using		
Description	**May 31, 2012**	**Level 1**	**Level 2**	**Level 3**
Derivatives				
Interest rate swaps (included in other liabilities)	$ (2,198)	$ -	$ (2,198)	$ -

The Level 2 inputs used to calculate fair value were interest rates, volatility and credit derivative markets.

Financial assets and liabilities

The fair values of the Notes and the Term Loan Facility are estimated to be $451.0 million and $608.9 million, respectively, at November 30, 2012 based on recent trades of these debt instruments.

The carrying amounts reported in the consolidated balance sheets for cash and cash equivalents, accounts receivable, accounts payable and other current liabilities approximate fair value because of their short-term nature.

12. COMPREHENSIVE LOSS

The components of accumulated other comprehensive loss as of November 30, 2012 and May 31, 2012 are as follows (in thousands):

	November 30, 2012	May 31, 2012
Foreign currency translation adjustment	$ (12,343)	$ (18,385)
Cash flow hedge, net of tax	(1,712)	(1,358)
Accumulated other comprehensive loss	$ (14,055)	$ (19,743)

13. SHARE-BASED COMPENSATION

Successor share-based compensation

Plan summary

The IVD Holdings Inc. 2011 Equity Incentive Plan (the "2011 Plan") was established in December 2011 by the Company's indirect parent company, IVD Holdings Inc. ("Holdings"). Under the 2011 Plan, awards of stock options, stock appreciation rights, restricted stock, unrestricted stock, stock units, performance awards and any other awards that are convertible into or based on stock can be granted as incentive or compensation to employees, non-employee directors, consultants or advisors of the Company and Holdings. The share-based compensation expense relating to awards to those persons has been pushed down from IVD Holdings Inc. to the Company.

A maximum of 514,631 shares of stock in Holdings may be delivered in satisfaction of, or may underlie, awards under the Plan. Stock option awards are granted with either time based vesting or performance based vesting. The time-vested options typically vest over a five year period (20% per year). The performance-vested options vest in tranches upon the achievement of certain performance objectives, which are measured over approximately a four year period. The stock appreciation rights vest only on the occurrence of a liquidity event. These awards have a 10 year term. Restricted stock unit awards typically vest over a two year period (50% per year) and do not have a contractual term. Upon vesting, restricted stock units are settled in shares of Holding's common stock.

Valuation method used and assumptions

The Company estimates the fair value of stock options and stock appreciation rights using a Monte Carlo simulation approach. Key input assumptions used to estimate the fair value of stock options and stock appreciation rights include the value of common stock, expected term until the exercise of the equity award, the expected volatility of the equity value, risk-free rates of return and dividend yields, if any. The Company estimated the fair value of options and stock appreciation rights at the grant date using the following weighted average assumptions:

Risk-free interest rate (1)	0.24%
Expected volatility (2)	50.00%
Expected life (years) (3)	4.70
Expected dividend yield (4)	-

1. Based on the U.S. Constant Maturity Treasury (CMT) curve in effect at the time of award.
2. Expected stock price volatility is based on the average historical volatility of the Company when it was publicly traded and weekly stock returns of comparable companies during the period corresponding to the expected life of the options and stock appreciation rights.
3. Represents the period of time options are expected to remain outstanding.
4. The Company has not paid dividends on its common stock and does not expect to pay dividends on its common stock in the near future.

Stock options

Service vested options

Compensation cost for stock options with tiered vesting terms is recognized on a straight-line basis over the vesting periods. Activity for the service vested options was as follows for the period ended November 30, 2012:

	Number of Shares	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life (years)	Aggregate Intrinsic Value (1)
				(in thousands)
Outstanding at May 31, 2012	139,779	$ 100.00		
Granted	5,000	100.00		
Exercised	-	-		
Forfeited	(1,200)	100.00		
Expired	(160)	100.00		
Outstanding at November 30, 2012	143,419	$ 100.00	9.1	$ -
Exercisable at November 30, 2012	-	$ -	-	$ -

(1) The aggregate intrinsic value in the above table represents the total pre-tax amount that a participant would receive if the option had been exercised on the last day of the respective fiscal period. Options that are underwater are not included in the intrinsic value amount.

The weighted-average grant-date fair value of share options granted during the period ended November 30, 2012 was $27.73.

As of November 30, 2012, there was $3.0 million of total unrecognized compensation cost related to nonvested service-based stock option awards. This compensation cost is expected to be recognized over a weighted average period of approximately 3.7 years.

Performance vested options

Compensation cost for performance based stock options is recognized when the achievement of the performance conditions is considered probable. Management reassesses at each reporting date whether satisfaction of the performance condition is probable. If changes in the estimated outcome of the performance conditions affect the quantity of the awards expected to vest, the cumulative effect of the change is recognized in the period of change. As of November 30, 2012, management believes the achievement of the performance conditions related to the performance based stock options is probable. Accordingly, the Company has recognized expense on these awards. Activity for the performance based options was as follows for the period ended November 30, 2012:

	Number of Shares	**Weighted Average Exercise Price**	**Weighted Average Remaining Contractual Life (years)**	**Aggregate Intrinsic Value (1)**
				(in thousands)
Outstanding at May 31, 2012	135,779	$ 100.00		
Granted	5,000	$ 100.00		
Exercised	-	-		
Forfeited	(1,500)	-		
Expired	-	-		
Outstanding at November 30, 2012	139,279	$ 100.00	9.1	$ -
Exercisable at November 30, 2012	-	$ -	-	$ -

(1) The aggregate intrinsic value in the above table represents the total pre-tax amount that a participant would receive if the option had been exercised on the last day of the respective fiscal period. Options that are underwater are not included in the intrinsic value amount.

The weighted-average grant-date fair value of share options granted during the period ended November 30, 2012 was $20.59.

As of November 30, 2012, there was $2.4 million of total unrecognized compensation cost related to nonvested performance-based stock option awards. This compensation cost is expected to be recognized over a weighted average period of approximately 3.7 years.

Restricted stock units

The fair value of restricted stock is estimated using the Monte Carlo simulation approach described above and is then discounted due to non-marketability. The following is a summary of the changes in nonvested restricted stock units for the period ended November 30, 2012:

	Number of Shares	**Weighted-Average Grant-Date Fair Value**
Nonvested stock outstanding at May 31, 2012	2,100	$ 78.64
Granted	-	-
Vested	-	-
Forfeited	-	-
Nonvested stock outstanding at November 30, 2012	2,100	$ 78.64

As of November 30, 2012, there was $0.1 million of total unrecognized compensation cost related to nonvested restricted stock awards. This compensation cost is expected to be recognized over the weighted average period of approximately 1.1 years.

Stock appreciation rights

The stock appreciation rights that have been awarded are performance-based, cash-settled awards, which require liability treatment. The performance condition linked to vesting of these awards is a liquidity event. As of November 30, 2012, management has determined that the satisfaction of that performance condition is not considered probable. Therefore, no expense or liability has been recognized.

The following is a summary of the changes in cash-settled stock appreciation rights for the period ended November 30, 2012:

	Number of Shares	Weighted-Average Grant-Date Fair Value
Stock appreciation rights outstanding at May 31, 2012	87,000	$ 20.59
Granted	29,700	20.59
Vested	-	-
Forfeited	(6,600)	20.59
Cancelled/Expired	(5,000)	20.59
Stock appreciation rights outstanding at November 30, 2012	105,100	$ 20.59

As of November 30, 2012, the fair value of the unrecognized liability relating to cash-settled stock appreciation rights was $2.2 million.

Shares available for future grants

As of November 30, 2012, a total of 124,733 shares were available for future grants.

Predecessor share-based compensation

Plan summary

The Company had a Long-Term Incentive Plan that was approved by the shareholders in 2005 (the "2005 Plan"). Under the 2005 Plan, the Company was able to award stock options, stock appreciation rights, restricted stock, deferred stock, and other performance-based awards as incentive and compensation to employees and directors. The 2005 Plan provided for accelerated vesting of option and restricted stock awards if there was a change in control, as defined in the plan. The 2005 Plan was terminated effective upon the Acquisition and no awards are currently outstanding or may be granted in the future under the 2005 Plan.

Plan activity

In an annual group grant in June 2011, the Company issued 162,535 performance based units and 228,890 restricted stock units with a grant date fair value of $19.85. These units had an original vesting period of three years.

Compensation expense of Successor and Predecessor

Share-based compensation of the Predecessor reflects the fair value of employee share-based awards, including options, restricted stock, restricted stock units and performance units, which were typically recognized as expense on a straight line basis over the requisite service period of the award.

Immediately prior to the Acquisition, all outstanding awards became fully vested and the unrecognized compensation expense was recognized.

Compensation expense of Successor and Predecessor

Share-based compensation of the Successor reflects the fair value of employee share-based awards, including both performance and service vested. For service vested awards, the expense is typically recognized on a straight line basis over the requisite service period. For performance based awards, the expense is recognized when the achievement of the performance conditions is considered probable.

A summary of share-based compensation recorded in the consolidated statements of operations for the quarter ended November 30, 2012 and the Successor and Predecessor periods in the prior year is as follows (in thousands):

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Share-based compensation	$ 342	$ -
Tax benefit	(139)	-
Share-based compensation, net	$ 203	$ -

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June 1, 2011 Through August 19, 2011
Share-based compensation	$ 856	$ -	$ 16,233
Tax benefit	(333)	-	(5,682)
Share-based compensation, net	$ 523	$ -	$ 10,551

14. INCOME TAXES

As a result of the Acquisition, the Company had a short tax year that coincided with the Predecessor period ending August 19, 2011. As such, the income tax provision for the Predecessor period reflects the income tax results that are expected to be reported on the short period return ending August 19, 2011. For fiscal 2013 and the Successor fiscal 2012 period, the Company estimated its annual effective rate based on projected taxable income for the remainder of the year, adjusting as necessary for discrete events occurring in a particular period. The effective tax rate is applied to pre-tax book income to arrive at a tax provision for the period.

The effective tax rate for the six month fiscal 2013 period, the Successor fiscal 2012 period from August 20, 2011 through November 30, 2011, and the Predecessor fiscal 2012 period from June 1, 2011 through August 19, 2011 was 32.8%, 38.3% and (72.6)%, respectively. The difference between the federal statutory rate and the effective tax rate for the 2013 period was primarily due to lower foreign income tax rates and discrete tax items recognized during the quarter as a result of changes in enacted tax laws. The difference between the federal statutory rate and the effective tax rate for the 79 day period ending August 19, 2011 (the Predecessor fiscal 2012 period) primarily relates to the income taxes associated with the repatriation of foreign earnings in excess of foreign tax credits earned, the non-deductibility of certain transaction costs, and state income taxes.

Deferred income taxes reflect the net tax effects of: (a) temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and income tax purposes; and (b) operating loss and credit carry-forwards. Valuation allowances are established when necessary to reduce deferred tax assets to the amounts expected to be realized. In accounting for the Acquisition, the Company recorded deferred tax liabilities of approximately $291.9 million associated with acquired intangible assets that have no income tax basis. These liabilities are offset by deferred tax assets primarily associated with net operating losses and tax credit carry-forwards. Net deferred tax liabilities total $227.1 million at November 30, 2012.

In the Predecessor periods, the Company considered its investment in foreign subsidiaries to be permanently invested. Accordingly, no deferred tax liabilities were provided for its investments in foreign subsidiaries. Subsequent to the Acquisition, the Company no longer considers itself to be permanently reinvested with respect to its accumulated and unrepatriated earnings as well as the future earnings of each foreign subsidiary. Accordingly, the Company has recorded a deferred tax liability associated with its accumulated and unrepatriated earnings through the Acquisition date and will provide for deferred taxes on future earnings of its foreign subsidiaries. The Company continues to consider its investment in each foreign subsidiary in excess of its accumulated and unrepatriated earnings to be permanently reinvested and thus has not recorded a deferred tax liability on that amount.

15. SEGMENT AND GEOGRAPHIC INFORMATION

The Company's operations and segments are organized around geographic areas. The foreign locations principally function as distributors of products primarily developed and manufactured by the Company in North America. The accounting policies applied in the preparation of the Company's consolidated financial statements are applied consistently across all segments. Intersegment sales are recorded at market price and are eliminated in consolidation.

Net sales by product group, segment information and net export sales for the three months ended November 30, 2012 and 2011 as well as for the six months ended November 30, 2012 and for the six months ended November 30, 2011, separated into Predecessor and Successor periods, is summarized below (in thousands):

Net Sales

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Sales by product group		
Traditional reagents	$ 45,996	$ 47,696
Capture reagents	20,799	22,393
Instruments	13,567	11,458

Molecular immunohematology	1,694	1,488
Net sales	$ 82,056	$ 83,035

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June 1, 2011 Through August 19, 2011
Sales by product group			
Traditional reagents	$ 93,042	$ 53,991	$ 42,936
Capture reagents	45,112	25,648	21,239
Instruments	25,777	13,077	9,457
Molecular immunohematology	3,279	1,709	1,278
Net sales	$ 167,210	$ 94,425	$ 74,910

Segment Information for the Quarter

	For the Quarter Ended November 30, 2012				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					
Unaffiliated customers	$ 56,069	$ 17,229	$ 8,758	$ -	$ 82,056
Affiliates	6,847	4,317	79	(11,243)	-
Net Sales	$ 62,916	$ 21,546	$ 8,837	$ (11,243)	$ 82,056
Income from operations	$ 5,629	$ 2,158	$ 512	$ -	$ 8,299

	For the Quarter Ended November 30, 2011				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					
Unaffiliated customers	$ 56,465	$ 18,249	$ 8,321	$ -	$ 83,035
Affiliates	4,052	3,790	124	(7,966)	-
Net Sales	$ 60,517	$ 22,039	$ 8,445	$ (7,966)	$ 83,035
(Loss) income from operations	$ (23,849)	$ (1,287)	$ 423	$ -	$ (24,713)

	For the Six Months Ended November 30, 2012				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					
Unaffiliated customers	$ 115,615	$ 33,561	$ 18,034	$ -	$ 167,210
Affiliates	13,246	8,190	204	(21,640)	-
Net Sales	$ 128,861	$ 41,751	$ 18,238	$ (21,640)	$ 167,210
Income (loss) from operations	$ 15,594	$ 4,557	$ 2,090	$ -	$ 22,241

	Successor				
	August 20, 2011 through November 30, 2011				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					
Unaffiliated customers	$ 63,995	$ 20,943	$ 9,487	$ -	$ 94,425
Affiliates	4,426	4,300	124	(8,850)	-
Net Sales	$ 68,421	$ 25,243	$ 9,611	$ (8,850)	$ 94,425
(Loss) income from operations	$ (24,668)	$ (1,056)	$ 459	$ -	$ (25,265)

	Predecessor				
	June 1, 2011 through August 19, 2011				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					

Unaffiliated customers	$	52,364	$	15,100	$	7,446	$	-	$	74,910
Affiliates		3,679		3,992		110		(7,781)		-
Net Sales	$	56,043	$	19,092	$	7,556	$	(7,781)	$	74,910
(Loss) income from operations	$	(10,298)	$	1,619	$	2,171	$	-	$	(6,508)

Net Export Sales

	Quarter Ended Ended November 30, 2012	Quarter Ended Ended November 30, 2011
United States	$ 2,347	$ 1,593
Europe	2,030	1,962
Other	812	574
Total net export sales	$ 5,189	$ 4,129

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 through November 30, 2011	June 1, 2011 through August 19, 2011
United States	$ 5,888	$ 1,751	$ 1,417
Europe	3,492	2,181	964
Other	1,640	633	526
Total net export sales	$ 11,020	$ 4,565	$ 2,907

16. CONDENSED CONSOLIDATING FINANCIAL INFORMATION OF GUARANTOR SUBSIDIARY

The Company has outstanding certain indebtedness that is guaranteed by its U.S. subsidiary. However, the indebtedness is not guaranteed by the Company's foreign subsidiaries. The guarantor subsidiary is wholly owned and the guarantee is made on a joint and several basis and is full and unconditional. Separate consolidated financial statements of the guarantor subsidiary have not been presented because management believes that such information would not be material to investors. However, condensed consolidating financial information is presented. The condensed consolidating financial information of the Company is as follows:

Balance Sheets

IMMUCOR, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATING BALANCE SHEETS
November 30, 2012

(in thousands)
(Unaudited)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 1,146	$ -	$ 17,960	$ (93)	$ 19,013
Accounts receivable, net	26,836	605	33,290	-	60,731
Intercompany receivable	49,042	78	3,748	(52,868)	-
Inventories	23,828	2,174	10,759	-	36,761
Deferred income tax assets, current portion	4,168	531	935	-	5,634
Prepaid expenses and other current assets	5,302	31,353	5,041	(30,609)	11,087
Total current assets	110,322	34,741	71,733	(83,570)	133,226
PROPERTY AND EQUIPMENT, Net	42,220	2,841	19,427	-	64,488
INVESTMENT IN SUBSIDIARIES	171,300	-	4	(171,304)	-
GOODWILL	903,512	6,659	58,350	-	968,521
INTANGIBLE ASSETS, Net	658,559	10,330	43,365	-	712,254
DEFERRED FINANCING COSTS, Net	34,955	-	-	-	34,955
OTHER ASSETS	7,816	7,125	415	(7,016)	8,340
Total assets	$ 1,928,684	$ 61,696	$ 193,294	$ (261,890)	$ 1,921,784
LIABILITIES AND SHAREHOLDERS' EQUITY					
CURRENT LIABILITIES:					
Accounts payable	$ 10,295	$ 1,271	$ 2,762	$ -	$ 14,328
Intercompany payable	918	45,798	6,152	(52,868)	-
Accrued expenses and other current liabilities	27,963	1,198	8,048	(93)	37,116
Income taxes payable	30,724	-	3,647	(30,609)	3,762
Deferred revenue, current portion	1,338	17	1,121	-	2,476
Current portion of long-term debt, net of debt discounts	5,108	-	-	-	5,108
Total current liabilities	76,346	48,284	21,730	(83,570)	62,790
LONG-TERM DEBT, NET OF DEBT DISCOUNTS	987,070	-	-	-	987,070
DEFERRED REVENUE	312	-	23	-	335
DEFERRED INCOME TAX LIABILITIES	227,324	-	12,470	(7,016)	232,778
OTHER LONG-TERM LIABILITIES	14,744	-	1,179	-	15,923
Total liabilities	1,305,796	48,284	35,402	(90,586)	1,298,896
SHAREHOLDERS' EQUITY:					

Total shareholders' equity	622,888	13,412	157,892	(171,304)	622,888
Total liabilities and shareholders' equity	$ 1,928,684	$ 61,696	$ 193,294	$ (261,890)	$ 1,921,784

IMMUCOR, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATING BALANCE SHEETS
May 31, 2012
(in thousands)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 8,093	$ -	$ 10,629	$ (144)	$ 18,578
Accounts receivable, net	27,542	489	38,361	-	66,392
Intercompany receivable	46,856	23	7,610	(54,489)	-
Inventories	21,697	1,438	10,235		33,370
Deferred income tax assets, current portion	4,168	531	790	-	5,489
Prepaid expenses and other current assets	6,336	31,227	4,784	(30,609)	11,738
Total current assets	114,692	33,708	72,409	(85,242)	135,567
PROPERTY AND EQUIPMENT, Net	44,103	1,407	19,152	-	64,662
INVESTMENT IN SUBSIDIARIES	162,895	-	4	(162,899)	-
GOODWILL	903,512	6,659	56,167	-	966,338
INTANGIBLE ASSETS, Net	682,187	10,438	42,897	-	735,522
DEFERRED FINANCING COSTS	38,769	-	-	-	38,769
OTHER ASSETS	7,817	5,558	370	(5,450)	8,295
Total assets	$ 1,953,975	$ 57,770	$ 190,999	$ (253,591)	$ 1,949,153
LIABILITIES AND SHAREHOLDERS' EQUITY					
CURRENT LIABILITIES:					
Accounts payable	$ 9,816	$ 1,145	$ 1,773	$ -	$ 12,734
Intercompany payable	190	39,177	15,122	(54,489)	-
Accrued expenses and other current liabilities	31,250	1,421	8,829	(144)	41,356
Income taxes payable	30,719	-	3,544	(30,609)	3,654
Deferred revenue, current portion	1,270	20	1,316	-	2,606
Current portion of long term debt, net of debt discounts	3,922	-	-	-	3,922
Total current liabilities	77,167	41,763	30,584	(85,242)	64,272
LONG TERM DEBT, NET OF DEBT DISCOUNTS	986,361	-	-	-	986,361
DEFERRED REVENUE	391	-	40	-	431
DEFERRED INCOME TAX LIABILITIES	238,582	-	12,364	(5,450)	245,496
OTHER LONG-TERM LIABILITIES	14,096	-	1,119	-	15,215
Total liabilities	1,316,597	41,763	44,107	(90,692)	1,311,775
SHAREHOLDERS' EQUITY:					
Total shareholders' equity	637,378	16,007	146,892	(162,899)	637,378
Total liabilities and shareholders' equity	$ 1,953,975	$ 57,770	$ 190,999	$ (253,591)	$ 1,949,153

Statements of Operations for the Quarter

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF OPERATIONS
Quarter Ended November 30, 2012

(in thousands)
(Unaudited)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 61,454	$ 1,462	$ 30,383	$ (11,243)	$ 82,056
COST OF SALES (exclusive of amortization shown separately below)	20,036	1,034	17,339	(11,243)	27,166
GROSS MARGIN	41,418	428	13,044	-	54,890
OPERATING EXPENSES:					
Research and development	3,075	1,462	-	-	4,537
Selling and marketing	6,744	477	5,720	-	12,941
Distribution	2,935	44	1,742	-	4,721
General and administrative	8,080	400	2,333	-	10,813
Amortization of intangibles	11,771	54	579	-	12,404
Loss on disposition of fixed assets	1,175	-	-	-	1,175
Total operating expenses	33,780	2,437	10,374	-	46,591
INCOME (LOSS) FROM OPERATIONS	7,638	(2,009)	2,670	-	8,299
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	28	(21)	7
Interest expense	(22,267)	-	(5)	21	(22,251)
Other, net	(157)	-	(85)	-	(242)
Total non-operating income (expense)	(22,424)	-	(62)	-	(22,486)
(LOSS) INCOME BEFORE INCOME TAXES	(14,786)	(2,009)	2,608	-	(14,187)
(BENEFIT) PROVISION FOR INCOME TAXES	(3,894)	(853)	959	-	(3,788)
NET (LOSS) INCOME BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(10,892)	(1,156)	1,649	-	(10,399)
Net Income (Loss) of consolidated subsidiaries	493	-	-	(493)	-
NET (LOSS) INCOME	$ (10,399)	$ (1,156)	$ 1,649	$ (493)	$ (10,399)

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF OPERATIONS
Quarter Ended November 30, 2011

(in thousands)
(Unaudited)

	Successor				
	Immucor, Inc.	**Guarantor**	**Non-Guarantors**	**Eliminations**	**Total**
NET SALES	$ 59,202	$ 1,315	$ 30,484	$ (7,966)	$ 83,035
COST OF SALES (exclusive of amortization shown separately below)	27,826	1,370	21,196	(7,966)	42,426
GROSS MARGIN	31,376	(55)	9,288	-	40,609
OPERATING EXPENSES:					
Research and development	2,099	3,012	35	-	5,146
Selling and marketing	4,979	543	4,411	-	9,933
Distribution	2,756	37	1,783	-	4,575
General and administrative	7,847	596	2,762	-	11,205
Amortization of intangibles	11,251	50	1,161	-	12,463
Certain litigation expenses	22,000	-	-	-	22,000
Total operating expenses	50,932	4,238	10,152	-	65,322
LOSS FROM OPERATIONS	(19,556)	(4,293)	(864)	-	(24,713)
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	43	(37)	6
Interest expense	(24,863)	-	(24)	37	(24,850)
Other, net	605	-	66	-	671
Total non-operating income (expense)	(24,258)	-	85	-	(24,173)
LOSS BEFORE INCOME TAXES	(43,814)	(4,293)	(779)	-	(48,886)
BENEFIT FOR INCOME TAXES	(16,850)	(1,555)	(302)	-	(18,707)
LOSS BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(26,964)	(2,738)	(477)	-	(30,179)
Net (loss) income of consolidated subsidiaries	(3,215)	-	-	3,215	-
NET (LOSS) INCOME	$ (30,179)	$ (2,738)	$ (477)	$ 3,215	$ (30,179)

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF OPERATIONS
Six Months Ended November 30, 2012
(in thousands)
(Unaudited)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 125,958	$ 2,903	$ 59,989	$ (21,640)	$ 167,210
COST OF SALES (exclusive of amortization shown separately below)	40,063	1,951	33,893	(21,640)	54,267
GROSS MARGIN	85,895	952	26,096	-	112,943
OPERATING EXPENSES:					
Research and development	6,283	3,105	34	-	9,422
Selling and marketing	13,702	938	10,522	-	25,162
Distribution	5,810	87	3,332	-	9,229
General and administrative	15,629	874	4,426	-	20,929
Amortization of intangibles	23,542	108	1,135	-	24,785
Loss on disposition of fixed assets	1,175	-	-	-	1,175
Certain litigation expenses	-	-	-	-	-
Total operating expenses	66,141	5,112	19,449	-	90,702
INCOME (LOSS) FROM OPERATIONS	19,754	(4,160)	6,647	-	22,241
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	39	(29)	10
Interest expense	(46,755)	-	(13)	29	(46,739)
Loss on extinguishment of debt	(6,686)	-	-	-	(6,686)
Other, net	(180)	-	58	-	(122)
Total non-operating income (expense)	(53,621)	-	84	-	(53,537)
(LOSS) INCOME BEFORE INCOME TAXES	(33,867)	(4,160)	6,731	-	(31,296)
(BENEFIT) PROVISION FOR INCOME TAXES	(10,979)	(1,565)	2,282	-	(10,262)
NET (LOSS) INCOME BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(22,888)	(2,595)	4,449	-	(21,034)
Net Income (Loss) of consolidated subsidiaries	1,854	-	-	(1,854)	-
NET (LOSS) INCOME	$ (21,034)	$ (2,595)	$ 4,449	$ (1,854)	$ (21,034)

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF OPERATIONS
August 20, 2011 through November 30, 2011
(in thousands)
(Unaudited)

	Successor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 66,921	$ 1,500	$ 34,854	$ (8,850)	$ 94,425
COST OF SALES (exclusive of amortization shown separately below)	32,659	1,596	24,177	(8,850)	49,582
GROSS MARGIN	34,262	(96)	10,677	-	44,843
OPERATING EXPENSES:					
Research and development	2,387	3,343	39	-	5,769
Selling and marketing	5,556	609	4,880	-	11,045
Distribution	3,156	41	2,028	-	5,225
General and administrative	8,302	653	3,004	-	11,959
Amortization of intangibles	12,731	56	1,323	-	14,110
Certain litigation expenses	22,000	-	-	-	22,000
Total operating expenses	54,132	4,702	11,274	-	70,108
INCOME (LOSS) FROM OPERATIONS	(19,870)	(4,798)	(597)	-	(25,265)
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	54	(48)	6
Interest expense	(28,263)	-	(28)	48	(28,243)
Other, net	606	-	54		660
Total non-operating income (expense)	(27,657)	-	80	-	(27,577)
INCOME (LOSS) BEFORE INCOME TAXES	(47,527)	(4,798)	(517)	-	(52,842)
PROVISION (BENEFIT) FOR INCOME TAXES	(18,161)	(1,732)	(328)	-	(20,221)
NET INCOME (LOSS) BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(29,366)	(3,066)	(189)	-	(32,621)
Net Income (Loss) of consolidated subsidiaries	(3,255)	-	-	3,255	-
NET INCOME (LOSS)	$ (32,621)	$ (3,066)	$ (189)	$ 3,255	$ (32,621)

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF OPERATIONS
June 1, 2011 through August 19, 2011

(in thousands)
(Unaudited)

	Predecessor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 55,063	$ 980	$ 26,648	$ (7,781)	$ 74,910
COST OF SALES (exclusive of amortization shown separately below)	17,070	722	12,944	(7,781)	22,955
GROSS MARGIN	37,993	258	13,704	-	51,955
OPERATING EXPENSES:					
Research and development	2,390	2,471	34	-	4,895
Selling and marketing	5,321	568	4,621	-	10,510
Distribution	2,331	34	1,587	-	3,952
General and administrative	33,903	657	3,615	-	38,175
Amortization of intangibles	117	757	57	-	931
Total operating expenses	44,062	4,487	9,914	-	58,463
(LOSS) INCOME FROM OPERATIONS	(6,069)	(4,229)	3,790	-	(6,508)
NON-OPERATING INCOME (EXPENSE):					
Interest income	46	-	117	(21)	142
Interest expense	-	-	(21)	21	-
Other, net	(246)	14	2,905	-	2,673
Total non-operating income (expense)	(200)	14	3,001	-	2,815
(LOSS) INCOME BEFORE INCOME TAXES	(6,269)	(4,215)	6,791	-	(3,693)
(BENEFIT) PROVISION FOR INCOME TAXES	1,497	(1,598)	2,782	-	2,681
NET (LOSS) INCOME BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(7,766)	(2,617)	4,009	-	(6,374)
Net (Loss) Income of consolidated subsidiaries	1,392	-	-	(1,392)	-
NET (LOSS) INCOME	$ (6,374)	$ (2,617)	$ 4,009	$ (1,392)	$ (6,374)

Statements of Cash Flows for the Year to Date

IMMUCOR, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATING CASH FLOW INFORMATION
Six Months Ended November 30, 2012

(in thousands)
(Unaudited)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Net cash provided by (used in) operating activities	$ (142)	$ 1,748	$ 6,852	$ 92	$ 8,550
Net cash provided by (used in) investing activities	(2,422)	(1,604)	(2)	$ -	(4,028)
Net cash provided by financing activities	(4,383)	-	-	$ -	(4,383)
Effect of exchange rate changes on cash and cash equivalents	-	-	481	$ (185)	296
Increase (decrease) in cash and cash equivalents	(6,947)	144	7,331	(93)	435
Cash and cash equivalents at beginning of period	8,093	(144)	10,629	-	18,578
Cash and cash equivalents at end of period	$ 1,146	$ -	$ 17,960	(93)	$ 19,013

IMMUCOR, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATING CASH FLOW INFORMATION
August 20, 2011 through November 30, 2011

(in thousands)
(Unaudited)

	Successor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Net cash provided by (used in) operating activities	$ (1,664)	$ 199	$ 13,581	$ (10,233)	$ 1,883
Net cash used in investing activities	(1,941,000)	(199)	(701)	-	(1,941,900)
Net cash provided by (used in) financing activities	1,655,166	-	(10,753)	10,752	1,655,165
Effect of exchange rate changes on cash and cash equivalents	-	-	(717)	(519)	(1,236)
Increase (decrease) in cash and cash equivalents	(287,498)	-	1,410	-	(286,088)
Cash and cash equivalents at beginning of period	314,304	(89)	8,748	-	322,963
Cash and cash equivalents at end of period	$ 26,806	$ (89)	$ 10,158	$ -	$ 36,875

IMMUCOR, INC. AND SUBSIDIARIES

CONDENSED CONSOLIDATING CASH FLOW INFORMATION
June 1, 2011 through August 19, 2011
(in thousands)
(Unaudited)

	Predecessor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Net cash provided by (used in) operating activities	$ 64,243	$ 144	$ (13,821)	$ (24,978)	$ 25,588
Net cash used in investing activities	(393)	(153)	(1,719)	-	(2,265)
Net cash provided by (used in) financing activities	68	-	(25,085)	25,083	66
Effect of exchange rate changes on cash and cash equivalents	-	-	(2,924)	(105)	(3,029)
Increase (decrease) in cash and cash equivalents	63,918	(9)	(43,549)	-	20,360
Cash and cash equivalents at beginning of period	250,386	(80)	52,297	-	302,603
Cash and cash equivalents at end of period	$ 314,304	$ (89)	$ 8,748	$ -	$ 322,963

17. COMMITMENTS AND CONTINGENCIES

In October 2007, the Company reported that the Federal Trade Commission ("FTC") was investigating whether Immucor violated federal antitrust laws or engaged in unfair methods of competition through three acquisitions made in the period from 1996 through 1999, and whether Immucor or others engaged in unfair methods of competition by restricting price competition. On January 10, 2013 the Federal Trade Commission informed the Company that it has closed its 2007 investigation of the Company.

Private securities litigation in the U.S. District Court of North Georgia against the Company and certain of its current and former directors and officers asserts federal securities fraud claims on behalf of a putative class of purchasers of the Company's common stock between October 19, 2005 and June 25, 2009. The case alleges that the defendants violated Sections 10(b) and 20(a) of the Securities Exchange Act of 1934, as amended, by failing to disclose that Immucor had violated the antitrust laws, and challenges the sufficiency of the Company's disclosures about the results of FDA inspections and the Company's quality control efforts. In June 2011, the Court dismissed the complaint and closed the case. In September 2011, plaintiffs filed a notice of appeal to the U.S. Court of Appeals for the Eleventh Circuit. In December 2012, the Company entered into a settlement agreement with the plaintiff class representatives in these actions. The proposed settlement is covered under the Company's insurance and is not expected to impact financial results. Final approval is pending.

Other than as set forth above, the Company is not currently subject to any material legal proceedings, nor, to its knowledge, is any material legal proceeding threatened against the Company. However, from time to time, the Company may become a party to certain legal proceedings in the ordinary course of business.

18. RECENT ACCOUNTING PRONOUNCEMENTS

In July, 2012 the FASB issued No. ASU 2012-02: *Intangibles – Goodwill and Other (Topic 350)* ("ASU 2012-12") which provides the option first to assess qualitative factors to determine whether the existence of events and circumstances indicates that it is more likely than not that the indefinite-lived intangible asset is impaired. If, after assessing the totality of events and circumstances, the Company concludes that it is not more likely than not that the indefinite-lived intangible asset is impaired, then the entity is not required to take further action. The Company also has the option to bypass the qualitative assessment for any indefinite-lived intangible asset in any period and proceed directly to performing the quantitative impairment test. ASU 2012-02 is effective for annual and interim impairment tests performed for fiscal periods beginning after September 15, 2012, which corresponds to the Company's first quarter of fiscal 2014. The Company has decided on early adoption which is permitted. The adoption of ASU 2012-02 is not expected have a material impact on the Company's consolidated financial statements.

In December 2011, the FASB issued ASU No. 2011-11: *Disclosures about Offsetting Assets and Liabilities* ("ASU 2011-11") which requires an entity to disclose information about offsetting and related arrangements to ensure that the users of the Company's financial statements can understand the effect that offsetting has on the Company's financial position. ASU 2011-11 is effective for annual periods beginning on or after January 1, 2013, which corresponds to the Company's first quarter of fiscal 2014. Retrospective application is required for all comparative periods presented. The adoption of ASU 2011-11 is not expected have a material impact on the Company's consolidated financial statements.

The FASB issues ASUs to amend the authoritative literature in Accounting Standards Codification. There have been a number of ASUs to date that amend the original text of the ASC. Except for those listed above, those issued to date either (i) provide supplemental guidance, (ii) are technical corrections or (iii) are not applicable to the Company. Additionally, there were various other accounting standards and interpretations issued during the quarter ended November 30, 2012 that the Company has not been required to adopt, none of which is expected to have a material impact on the Company's consolidated financial statements and the notes thereto going forward.

19. SUBSEQUENT EVENT

On January 3, 2013, the Company entered into a definitive agreement to acquire the LIFECODES business, which includes a leading position in transplantation diagnostics, from Gen-Probe Incorporated, a subsidiary of Hologic, Inc. Under the terms of the agreement, the Company will purchase the LIFECODES business for $85 million in cash, plus a possible earn-out totaling $10 million in cash if the business achieves certain financial targets in calendar 2013. The transaction is subject to the satisfaction of customary closing conditions, including applicable regulatory approvals, and is expected to close in the first calendar quarter of 2013.

ITEM 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

This document contains "forward-looking statements," which include information concerning our plans, objectives, goals, strategies, future events, future revenues or performance, capital expenditures, financing needs and other information that is not historical information. Words such as "estimate," "expect," "anticipate," "project," "plan," "intend," "believe" and variations of such words or similar expressions are intended to identify forward-looking statements. All forward-looking statements, including, without limitation, our examination of operating trends, are based upon our current expectations and various assumptions. We believe there is a reasonable basis for our expectations and beliefs, but there can be no assurance that we will realize our expectations or that our beliefs will prove correct.

There are a number of risks and uncertainties that could cause our actual results to differ materially from the forward-looking statements contained in this report. Important factors that could cause our actual results to differ materially from those expressed as forward-looking statements include but are not limited to:

- *our substantial indebtedness;*
- *lower industry blood demand;*
- *lower than expected demand for our instruments;*
- *the decision of customers to defer capital spending;*
- *the outcome of the administrative action received from the Food and Drug Administration;*
- *the failure of customers to efficiently integrate our instruments into their blood banking operations;*
- *increased competition;*
- *product development and regulatory obstacles;*
- *the inability to hire and retain, and the unexpected loss of, key managers;*
- *the outcome of any legal claims or regulatory investigations;*
- *general economic conditions; and*
- *other factors discussed in this report, particularly in "Management's Discussion and Analysis of Financial Condition and Results of Operations" and "Legal Proceedings".*

All forward-looking statements attributable to us or persons acting on our behalf apply only as of the date they are made and are expressly made subject to the cautionary statements included in this report. Except as may be required by law, we undertake no obligation to update or revise any forward-looking statement to reflect events or circumstances occurring after the date they were made or to reflect the occurrence of unanticipated events.

Additional information concerning these and other factors which could cause differences between forward-looking statements and future actual results is discussed under the heading "Risk Factors" in the Company's Annual Report on Form 10-K for the year ended May 31, 2012 as filed with the SEC on July 27, 2012.

Overview

Our Business

We develop, manufacture, and sell a complete line of reagents and automated systems used primarily by hospitals, donor centers and reference laboratories for testing to detect and identify certain properties of human blood for the purpose of blood transfusion. Our products are distributed globally through both direct affiliate offices and third-party distribution arrangements.

We operate in a highly regulated industry and are subject to continuing compliance with multiple country-specific statutes, regulations and standards. For example, in the U.S., the Food and Drug Administration ("FDA") regulates all aspects of the blood banking industry, including the marketing of reagents and instruments used to detect and identify blood properties. Additionally, we are subject to government legislation that governs the delivery of healthcare. For example, in the U.S., the Patient Protection and Affordable Care Act (the "Act") was signed into law in March 2010 and contains elements that could meaningfully change the way healthcare is developed, delivered and paid. Included in the legislation is a 2.3% excise tax on the sale of certain medical devices as defined by the Act and IRS regulations beginning in January 2013.

In the markets of Western Europe, the testing of donor and patient blood for the purpose of transfusion is primarily automated. However, in the U.S., we estimate approximately 60% of laboratories perform this testing manually today. These laboratories are primarily in the small- to medium-sized hospital segment.

Our strategy is to drive automation in the blood bank with the goal of improving the blood bank's operations as well as patient safety. We continually innovate to ensure our automation offerings are competitive. We offer two fully automated instruments for serology testing – NEO® and Echo® – to meet the different needs of our customers depending upon the volume in their laboratory and the complexity of the testing required. All of our serology instrumentation uses Capture® technology, our proprietary reagents, as well as traditional reagents to perform automated testing.

NEO, our fourth generation automated instrument$_2$ is targeted at large hospitals, donor centers and reference laboratories and replaces our previous high volume serology instrument, Galileo.

Echo, our third generation automated instrument, is a compact bench top, fully-automated walk-away serology instrument that meets the needs of the small- to medium-sized hospital market as well as integrated delivery networks that want to standardize the operations of their laboratories.

With a focus on improving patient outcomes, Immucor is developing an innovative product offering in what we believe is the future of transfusion medicine - molecular immunohematology. In many countries, blood pre-transfusion testing is limited to the prevention of transfusion reactions and not for the prevention of alloimmunization, which occurs when antigens foreign to the patient are inadvertently introduced into the patient's blood system through transfusions. If alloimmunization occurs, the patient develops new antibodies in response to the foreign antigens, thereby complicating future transfusions. By using multiplex, cost-effective molecular testing, our molecular technology allows testing to prevent alloimmunization for better patient care. Our BioArray Solutions business is pioneering the development of DNA typing of blood for transfusion. Our current offering includes our Human Erythrocyte Antigen ("HEA") product, and our Human Platelet Antigen ("HPA") product as well as our semi-automated molecular immunohematology system, the Array Imaging System and BASIS™ database. These offerings are CE ("Conformité Européenne") Marked, denoting regulatory clearance in the European Union, and are available on a Research Use Only basis in the U.S.

Recent Developments

The following discusses recent material developments in our business.

Lower Industry Demand in the U.S. Market – We continue to believe the U.S. market is experiencing lower demand for blood because of the macroeconomic environment. Lower blood demand negatively impacts our reagent revenue as fewer blood transfusions result in lower testing volume. Blood demand continued to decline in fiscal 2012 although at a much lower rate than the prior two fiscal years.

Performance – We have presented the results of operations for the three months ended November 30, 2012 and 2011 as well as for the six months ended November 30, 2012 and for the six months ended November 30, 2011, separated into Predecessor and Successor periods. In addition, we have presented the results of the cash flows for the six months ended November 30, 2012 and for the six months ended November 30, 2011, separated into Predecessor and Successor periods. We have prepared our discussion and analysis of the results of operations by comparing the three and six months ended November 30, 2012 with those results of the three month period ending November 30, 2011 and combined Successor and Predecessor results for the six months ended November 30, 2011, respectively. In addition, we have prepared our discussion and analysis of the cash flows by comparing the six months ended November 30, 2012 with the combined Successor and Predecessor results for the six months ended November 30, 2011. We believe this approach provides the most meaningful basis for the analysis and discussion of our results. Combined changes in operating results (i) have not been prepared on a pro forma basis as if the Acquisition occurred on the first day of the period, (ii) may not reflect the actual results we would have achieved absent the Acquisition, and (iii) may not be predictive of future results of operations.

FDA Administrative Action – In June 2009, we announced that the FDA, in an administrative action based on a January 2009 inspection, issued a notice of intent to revoke our biologics license (“NOIR”) with respect to our Reagent Red Blood Cells and Anti-E (Monoclonal) Blood Grouping Reagent products. During July 2012, the FDA conducted an inspection of our facilities. During September 2012, we were notified by the FDA that while the July 2012 inspection disclosed that substantive corrections have been made, some deviations continue. The 2009 NOIR administrative action remains in effect. The FDA stated that it will evaluate our overall compliance status at its next inspection.

LIFECODES Acquisition – On January 3, 2013, the Company entered into a definitive agreement to acquire the LIFECODES business, which includes a leading position in transplantation diagnostics, from Gen-Probe Incorporated, a subsidiary of Hologic, Inc. Under the terms of the agreement, the Company will purchase the LIFECODES business for $85 million in cash, plus a possible earn-out totaling $10 million in cash if the business achieves certain financial targets in calendar 2013. The transaction is subject to the satisfaction of customary closing conditions, including applicable regulatory approvals, and is expected to close in the first calendar quarter of 2013.

Federal Trade Commission – On January 10, 2013 the Federal Trade Commission informed the Company that it has closed its 2007 investigation of the Company.

Results of Operations

Comparison of Quarters and the Six Month Periods Ended November 30, 2012 and November 30, 2011

	Quarter Ended November 30, 2012 (in thousands)	Quarter Ended November 30, 2011 (in thousands)	Change Amount	Change %
Net sales	$ 82,056	$ 83,035	$ (979)	-1%
Gross margin	54,890	40,609	14,281	35%
Gross margin percentage	66.9%	48.9%		
Operating expenses	46,591	65,322	(18,731)	-29%
Income (loss) from operations	8,299	(24,713)	33,012	-134%
Non-operating expense	(22,486)	(24,173)	1,687	-7%
Loss before income tax	(14,187)	(48,886)	34,699	-71%
Benefit for income tax	(3,788)	(18,707)	14,919	-80%
Net loss	$ (10,399)	$ (30,179)	$ 19,780	-66%

	Six Months Ended November 30, 2012 (in thousands)	Successor August 20, 2011 Through November 30, 2011 (in thousands)	Predecessor June 1, 2011 Through August 19, 2011 (in thousands)	Change Amount	Change %
Net sales	$ 167,210	$ 94,425	$ 74,910	$ (2,125)	-1%
Gross margin	112,943	44,843	51,955	16,145	17%
Gross margin percentage	67.5%	47.5%	69.4%		
Operating expenses	90,702	70,108	58,463	(37,869)	-29%
Income (loss) from operations	22,241	(25,265)	(6,508)	54,014	-170%
Non-operating (expense) income	(53,537)	(27,577)	2,815	(28,775)	116%
Loss before income tax	(31,296)	(52,842)	(3,693)	25,239	-45%
(Benefit) provision for income tax	(10,262)	(20,221)	2,681	7,278	-41%
Net loss	$ (21,034)	$ (32,621)	$ (6,374)	$ 17,961	-46%

Revenue for the quarter ended November 30, 2012 was $82.1 million compared to $83.0 million for the same period from prior year, a year-over-year decrease of nearly $1.0 million or 1.2%. Fewer ship cycles and negative exchange rate fluctuations in the quarter ended November 30, 2012 negatively impacted revenue by $3.0 million when compared with the prior year period. Normalizing for the impact of ship cycles and exchange rate fluctuations, revenue increased 2.4% on a year-over-year basis in the quarter.

Consolidated gross margins were 66.9% in the quarter ended November 30, 2012 compared to consolidated gross margins of 48.9% for the same period in prior year. Gross margin in the prior year quarter included $17.9 million of additional costs related to the amortization of the fair value of inventory.

Operating expenses for the quarter ended November 30, 2012 was $46.6 million compared with $65.3 million for the same period from prior year, a year-over-year decrease of $18.7 million. The prior year quarter ended November 30, 2011 was negatively impacted by the $22.0 million settlement of the antitrust class action lawsuit. Operating expenses in the current period benefited from reduced incentive and stock option expense ($2.0 million) net of the disposition of fixed assets ($1.2 million) and certain employee costs including $2.1 million in additional personnel investments and associated expenses related to the Company's investment in its commercial sales and marketing infrastructure.

Non-operating expenses decreased when comparing the second fiscal quarter to the same quarter of the prior fiscal year due to $2.6 million of reduced interest expense primarily associated with the refinancing effort which occurred in the first quarter of fiscal 2013 partially offset by $1.0 million of unfavorable foreign exchange impacts.

Revenue was $167.2 million in the first six months of fiscal 2013 and $169.3 million in combined Successor and Predecessor same fiscal 2012 period, a decrease of $2.1 million. Fewer ship cycles and negative exchange rate fluctuations in the quarter ended November 30, 2012 negatively impacted revenue by $6.4 million when compared with the prior year period. Current year revenue was also negatively impacted by a $1.1 million reductions related to changes in purchase accounting deferred revenue related to the Acquisition. Normalizing for the impact of ship cycles, exchange rate fluctuations, and the reductions related to purchase accounting deferred revenue, revenue increased 3.2% when comparing the first six months of fiscal 2013 to the combined Successor and Predecessor same fiscal 2012 period.

Consolidated gross margin was 67.5% in the first six months of fiscal 2013 compared to 57.2% in the combined Successor and Predecessor same fiscal 2012 period.   Resulting from the Acquisition of the Company in the combined Successor and Predecessor fiscal 2012 period, gross margin was negatively impacted by the amortization of the fair value adjustment to inventory ($20.3 million) and the acceleration of share-based compensation expense ($2.0 million).

Operating expenses were $90.7 million for the first six months of fiscal 2013 and $128.6 million in combined Successor and Predecessor same fiscal 2012 period, a year-over-year decrease of $37.9 million. The $22.0 million settlement of the antitrust class action lawsuit as well as the acceleration of share-based compensation expense ($12.4 million), and transaction costs ($18.9 million) that all relate to the Acquisition drove the increase in operating expenses during the first six months of fiscal 2012 when compared to the first six months of fiscal 2013. The difference was partially offset by increased amortization of intangibles ($9.8 million) and a disposition and retirement loss on fixed assets ($1.2 million) in the first six months of fiscal 2013.

Non-operating expenses increased when compared to the same period of the prior fiscal year due to $18.5 million of interest expense associated with the Acquisition as well as a loss on the extinguishment of debt of $6.7 million which occurred in the first quarter of fiscal 2013. The difference is partially offset by a $2.9 million exchange gain in loan repayments which occurred during the first six months of fiscal 2012.

Net Sales

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011	Change	
			Amount	%
	(in thousands)	(in thousands)		
Traditional reagents	$ 45,996	$ 47,696	$ (1,700)	-4%
Capture reagents	20,799	22,393	(1,594)	-7%
Instruments	13,567	11,458	2,109	18%
Molecular immunohematology	1,694	1,488	206	14%
	$ 82,056	$ 83,035	$ (979)	-1%

	Six Months Ended November 30, 2012	Successor August 20, 2011 Through November 30, 2011	Predecessor June 1, 2011 Through August 19, 2011	Change	
				Amount	%
	(in thousands)	(in thousands)	(in thousands)		
Traditional reagents	$ 93,042	$ 53,991	$ 42,936	$ (3,885)	-4%
Capture reagents	45,112	25,648	21,239	(1,775)	-4%
Instruments	25,777	13,077	9,457	3,243	14%
Molecular immunohematology	3,279	1,709	1,278	292	10%
	$ 167,210	$ 94,425	$ 74,910	$ (2,125)	-1%

Traditional reagent revenue for the quarter ended November 30, 2012 was $46.0 million compared to $47.7 million in the same period from prior year. Traditional reagent revenue is negatively impacted as we convert current manual customers to automation by placing an instrument. Instruments use approximately 70% Capture reagents and 30% Traditional reagents so placing an instrument results in an increase in Capture reagent revenue and a decrease in Traditional reagent revenue with a current customer. With our automation strategy, we expect this trend to continue. The $1.7 million decrease in revenue was driven primarily by weaker industry demand in the U.S. market and the impact of our automation strategy. Traditional reagent revenue was $93.0 million in the first six months of fiscal 2013 and $96.9 million in combined Successor and Predecessor fiscal 2012 period. Normalizing for the impact of ship cycles and exchange rate fluctuations (combined $2.3 million), the overall decrease would be 1.7% which was primarily due to lower industry demand in the U.S. market and the impact of our automation strategy partially offset by price contribution and increased volume outside of the U.S. market.

Capture reagent revenue for the quarter ended November 30, 2012 was $20.8 million compared to the $22.4 million for the same period from prior year. Sales of Capture reagents are largely dependent on the number of installed instruments requiring the use of our proprietary Capture technology. As we continue to place more instruments in the market, we expect revenue from Capture reagents to increase as a percentage of our total revenue. Normalizing for the impact of ship cycles and exchange rate fluctuations (combined $2.5 million), Capture reagent revenue increased 4.0%. Capture reagent revenue for the first six month fiscal period of 2013 was $45.1 million compared to $46.9 million in the combined Successor and Predecessor fiscal 2012 period from prior year. Normalizing for the impact of ship cycles and exchange rate fluctuations (combined $3.4 million), Capture reagent revenue increased 3.4% resulting primarily from the Company's automation strategy.

Instrument revenue for the quarter ended November 30, 2012 was $13.6 million compared to $11.5 million for the same period from prior year. The $2.1 million increase in revenue was primarily due to increased placements of instruments. Instrument revenue for the first six month fiscal period of 2013 was $25.8 million compared to $22.5 million in the combined Successor and Predecessor fiscal 2012 period from prior year. The increases in revenue for the quarterly comparisons and year to date fiscal periods were primarily due to increased placements of instruments.

Molecular immunohematology revenue changed due to increased demand for both the quarterly and year to date fiscal period comparisons.

Operating Expense

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011	Change Amount	Change %
	(in thousands)	(in thousands)		
Research and development	$ 4,537	$ 5,146	$ (609)	-12%
Selling and marketing	12,941	9,933	3,008	30%
Distribution	4,721	4,576	145	3%
General and administrative	10,813	11,205	(392)	-3%
Amortization expense	12,404	12,462	(58)	0%
Loss on disposition and retirement of fixed assets	1,175	-	1,175	100%
Certain litigation expenses	-	22,000	(22,000)	-100%
Total operating expenses	$ 46,591	$ 65,322	$ (18,731)	-29%

	Six Months Ended November 30, 2012	Successor August 20, 2011 Through November 30, 2011	Predecessor June 1, 2011 Through August 19, 2011	Change Amount	Change %
	(in thousands)	(in thousands)	(in thousands)		
Research and development	$ 9,422	$ 5,769	$ 4,895	$ (1,242)	-12%
Selling and marketing	25,162	11,045	10,510	3,607	17%
Distribution	9,229	5,225	3,952	52	1%
General and administrative	20,929	11,959	38,175	(29,205)	-58%
Amortization expense	24,785	14,110	931	9,744	65%
Loss on disposition and retirement of fixed assets	1,175	-	-	1,175	100%
Certain litigation expenses	-	22,000	-	(22,000)	-100%
Total operating expenses	$ 90,702	$ 70,108	$ 58,463	$ (37,869)	-29%

Research and development expenses declined slightly when comparing the quarter ended November 30, 2012 to period ended November 30, 2012, which had specific one-time expenses related to completing certain projects ($1.5 million). For the first six months of fiscal 2013, research and development expenses declined when compared to the combined Successor and Predecessor fiscal 2012 period from prior year due to increased levels of project spend ($2.3 million) in the prior period.

Selling and marketing expense increased $3.0 million when comparing the quarter ended November 30, 2012 to the quarter ended November 30, 2011 and increased $3.6 million when comparing the first six months of fiscal 2013 to the first six months of the combined Successor and Predecessor fiscal 2012 period. The increase for both comparisons was primarily due to personnel investments and associated expenses ($2.1 million and $4.1 million, respectively) the Company is making in its commercial sales and marketing infrastructure.

Distribution expenses were generally in line when comparing the quarter ended November 30, 2012 to the quarter ended November 30, 2011 as well as when comparing the first six months of fiscal 2013 to the first six months of the combined Successor and Predecessor fiscal 2012 period.

General and administrative expenses were generally in line when comparing the quarter ended November 30, 2012 to the quarter ended November 30, 2011. General and administrative expenses decreased $29.2 million when comparing the first six months of fiscal 2013 to the first six months of the combined Successor and Predecessor fiscal 2012 period. The prior year combined fiscal period included $25.9 million of transaction-related expenses, including acquisition costs, severance expenses, and legal expenses.

Amortization expenses were generally in line when comparing the quarter ended November 30, 2012 to the quarter ended November 30, 2011. Amortization expenses are associated with intangible assets recognized near the end of the first quarter of fiscal 2012 and relate to the Acquisition. Therefore, amortization expenses for the first six months of fiscal 2012 are lower due to a partial amortization period when comparing to the first six months of fiscal 2013.

During the second quarter of fiscal 2013, the Company recognized a disposition loss of $1.2 million to reduce certain capital work-in-progress equipment associated with a high speed filling project to its estimated salvage value. The project was determined to be no longer economically viable during the second quarter of fiscal 2013 and management therefore decided to retire or dispose of the equipment.

Certain litigation expenses of $22.0 million recorded in the Successor quarter ended November 30, 2011 relate to the settlement of the antitrust class action lawsuit.

Non-Operating Income (Expenses)

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011	Change	
			Amount	%
	(in thousands)	(in thousands)		
Non-operating expense	$ (22,486)	$ (24,173)	$ 1,687	-7%

	Six Months Ended November 30, 2012	Successor August 20, 2011 Through November 30, 2011	Predecessor June 1, 2011 Through August 19, 2011	Change	
				Amount	%
	(in thousands)	(in thousands)	(in thousands)		
Non-operating (expense) income	$ (53,537)	$ (27,577)	$ 2,815	$ (28,775)	116%

Non-operating expense decreased $1.7 million when comparing the second quarter of fiscal 2013 to the second quarter of fiscal 2012 period due the Company recognizing lower interest expense ($2.6 million) primarily as a result of the refinancing which occurred in the first quarter of fiscal 2013.

Non-operating expense increased $28.8 million when comparing the first six months of fiscal 2013 to the first six months of the combined Successor and Predecessor 2012 fiscal period primarily due to $18.5 million of interest expense and a $6.7 million loss on the restructuring of that debt (See Note 9). Interest expense is associated with the Company's long-term debt, first issued at the time of the Acquisition near the end of the first quarter of fiscal 2012. Therefore, Interest expense for the first six months of fiscal 2012 is lower when comparing to the first six months of fiscal 2013 as it represents interest expense during a partial period.

Income Taxes

The effective tax rate for the quarter ended November 30, 2012 and the quarter ended November 30, 2011 was 26.7% and 38.3%, respectively, the effective tax rate was lower during the second fiscal quarter primarily due to discrete tax items recognized as a result of changes in enacted tax laws.

The effective tax rate for the six month fiscal 2013 period, the Successor fiscal 2012 period from August 20, 2011 through November 30, 2011, and the Predecessor fiscal 2012 period from June 1, 2011 through August 19, 2011 was 32.8%, 38.3% and (72.6)%, respectively. The effective tax rate for the first six months of fiscal 2013 was lower primarily due to lower foreign income tax rates and discrete tax items recognized during the second fiscal quarter as a result of changes in enacted tax laws.

Liquidity and Capital Resources

	Six Months Ended November 30, 2012	Successor August 20, 2011 Through November 30, 2011	Predecessor June 1, 2011 Through August 19, 2011
	(in thousands)	(in thousands)	(in thousands)
Net cash provided by operating activities	$ 8,550	$ 1,883	$ 25,588
Net cash used in investing activities	(4,028)	(1,941,900)	(2,265)
Net cash (used in) provided by financing activities	(4,383)	1,655,165	66
Effect of exchange rate changes on cash and cash equivalents	296	(1,236)	(3,029)
Increase (decrease) in cash and cash equivalents	$ 435	$ (286,088)	$ 20,360

Our cash and cash equivalents were $19.0 million at November 30, 2012, as compared with $18.6 million at May 31, 2012.

Operating Activities – Net cash provided by operating activities includes the impact of interest payments of $33.0 million more than interest payments made during the same period of fiscal 2012 as well as the payment of $22.0 million related to the settlement of the antitrust class action lawsuit.

Investing Activities – Net cash used in investing activities was $4.0 million for the first six months of fiscal 2013 compared with $1.9 billion used in the first six months of the combined Successor and Predecessor fiscal 2012 period. In the Successor period included in the first six months of fiscal 2012, $1.9 billion was used in the Acquisition. Additionally, the primary use of cash in the first six months of fiscal 2013 was $4.0 million for the purchase of property and equipmentand the first six months of the combined Successor and Predecessor fiscal 2012 period was $4.8 million for the purchase of property and equipment.

Financing Activities – Net cash used in financing activities was $4.4 million for the first six months of fiscal 2013 compared with $1.7 billion provided in the first six months of the combined Successor and Predecessor fiscal 2012 period. During the first six months of fiscal 2013, there were payments of $2.9 million related to the Term Loan Facility. In addition, we made payments of $2.5 million for debt issuance expenses as part of the modification of the Original Senior Credit Facilities (See Note 9). The Company also borrowed net $1.0 million on the Revolver during the first six months of fiscal 2013. During the Successor period included in the first six months of fiscal 2012, we received $991.4 million in proceeds from long-term debt and $706.2 million in equity contributions, net of costs, related to the Acquisition. Additionally, we paid $42.5 million of debt issuance costs.

Contingent Liabilities

We record contingent liabilities resulting from asserted and unasserted claims against us when it is probable that a liability has been incurred and the amount of the loss is reasonably estimable. We disclose contingent liabilities when there is a reasonable possibility that the ultimate loss will exceed the recorded liability. Estimating probable losses requires analysis of multiple factors, in some cases including judgments about the potential actions of third-party claimants and courts. Therefore, actual losses in any future period are inherently uncertain. We currently are involved in certain legal proceedings. (See Part II, Item 1 – Legal Proceedings for further discussion.) Although we believe we have meritorious defenses to the claims and other issues asserted in such matters, one or more of such matters or any future legal matters may have an adverse effect on the Company or our financial position. Contingent liabilities are described in Note 17 to the consolidated financial statements.

Future Cash Requirements and Restrictions

In conjunction with the Acquisition, we entered into a senior credit facility, including a $615 million term loan facility and a $100 million revolving facility (the "Original Senior Credit Facility"). We also issued notes with a principal amount of $400 million. On August 21, 2012, the Company, the administrative agent and the various lenders party thereto modified the Original Senior Credit Facilities by entering into Amendment No. 1 (the "Amendment") to the credit agreement (the "Senior Credit Facility"). The Amendment replaced the existing Term B Loans with a new class of Term B-1 Loans in an aggregate principal amount of $610.4 million (the "Term Loan Facility"). The Term B-1 Loans mature on August 19, 2018. The Amendment also extended the maturity date of the Revolving Facility to August 19, 2017.

The Company is required to make scheduled principal payments on the last business day of each calendar quarter equal to 0.25% of the original principal amount of loans under the Term Loan Facility, or $1.5 million, with the balance due and payable on August 19, 2018. The Company is also required to repay loans under the Term Loan Facility based on annual excess cash flows as defined in the credit agreement governing the Term Loan Facility and upon the occurrence of certain other events set forth in the Term Loan Facility.

As a result of the Amendment, we anticipate annual savings in interest expense on the Term Loan Facility of between $7.5 to $9.0 million.

Contractual obligations

The following table sets forth our contractual obligations and other commitments as of November 30, 2012:

Contractual Obligations	Payments Due by Period (in thousands)				
	Total	Less than 1 year	1-3 years	4 - 5 years	After 5 years
Operating leases	$ 13,622	$ 2,373	$ 6,678	$ 3,783	$ 788
Purchase obligations	22,761	22,650	111	-	-
Senior Credit Facility (1) (2)	609,862	4,052	12,208	12,208	581,394
Notes (2)	400,000	-	-	-	400,000
Interest (3)	519,969	81,476	161,463	158,663	118,367
Total contractual cash obligations	$ 1,566,214	$ 110,551	$ 180,460	$ 174,654	$ 1,100,549

(1) The Senior Credit Facility is comprised of the Term Loan Facility of $608.9 million and the Revolving Facility of $1.0 million at November 30, 2012.

(2) Amounts shown do not include interest.

(3) Interest on the Term Loan is computed based on the scheduled loan balance multiplied by the minimum rate currently required for a LIBOR loan under the loan agreement. Interest on the Notes is computed using the stated interest rate. Interest on the Revolving Facility is computed using a base rate and a LIBOR rate and is subject to a step down. Interest on each interest rate swap is computed as the notional amount multiplied by the difference between the strike price and the floor.

In addition to the obligations in the table above, approximately $15.4 million of unrecognized tax benefits have been recorded as liabilities in accordance with ASC 740, "Income Taxes" ("ASC 740"), and we are uncertain as to if or when such amounts may be settled. Related to the unrecognized tax benefits not included in the table above, we have also recorded a liability for interest of $1.5 million.

The expected timing of payment of the obligations discussed above is estimated based on current information. The timing of payments and actual amounts paid may differ depending on the timing of receipt of services, or, for some obligations, changes to agreed-upon amounts.

Non-GAAP Disclosures

Adjusted EBITDA is defined as EBITDA (net income before interest, taxes, depreciation and amortization), further adjusted to exclude certain non-cash charges and other adjustments set forth below. Adjusted EBITDA does not include the impact of ship cycle and foreign exchange rate fluctuations. We present adjusted EBITDA because we consider it an important supplemental measure of our performance and as a measure of compliance under our credit agreement.

Under our credit agreement, the senior secured leverage ratio is used as a benchmark to determine maximum levels of additional indebtedness we may incur. We believe the future directional trend of this ratio will provide valuable insight to understanding our operational performance and financial position with respect to our debt obligations. Our senior secured leverage ratio is defined by our credit agreement as consolidated senior secured net debt divided by the total of the last twelve months adjusted EBITDA. For purposes of calculating the senior secured leverage ratio, adjusted EBITDA is calculated in a substantially similar manner to our credit agreement. Our credit agreement requires the Company to comply with a maximum senior secured net leverage ratio financial maintenance covenant of 5.25 to 1.00, to be tested on the last day of each fiscal quarter. At November 30, 2012, our senior secured leverage ratio was 4.08.

We use adjusted EBITDA, among other measures, to evaluate the performance of our core operations, establish operational goals and forecasts that are used in allocating resources and to evaluate our performance period over period, including for incentive program purposes. We view adjusted EBITDA as a useful financial metric to assess our operating performance from period to period by excluding certain items that we believe are not representative of our core business. The inclusion of these supplementary adjustments is appropriate to provide additional information to readers about certain material non-cash items; unusual or non-recurring items that we do not expect to continue in the future; and other adjustments permitted in calculating adjusted EBITDA under our credit agreement (although adjusted EBITDA as set forth below may not equal adjusted EBITDA as calculated under our credit agreement).

Adjusted EBITDA for the three months ended November 30, 2012 and 2011 as well as for the six months ended November 30, 2012 and for the six months ended November 30, 2011, separated into Predecessor and Successor periods, is summarized below (in thousands):

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Net loss	$ (10,399)	$ (30,179)
Interest expense (income), net	22,244	24,844
Income tax expense (benefit)	(3,788)	(18,707)
Depreciation and amortization*	17,107	16,497
EBITDA	$ 25,164	$ (7,545)
Adjustments to EBITDA:		
Stock-based compensation (i)	342	-
Transaction costs and transaction related fees (ii)	-	1,321
Specified legal fees (iii)	10	694
Sponsor fee (iv)	940	750
Non-cash impact of purchase accounting (v)	1,315	19,941
Loss on extinguishment of debt (vi)	-	-
Certain non-recurring expenses and other (vi)	6,856	22,663
Adjusted EBITDA	$ 34,627	$ 37,824

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June1, 2011 Through August 19, 2011
Net loss	$ (21,034)	$ (32,621)	$ (6,374)
Interest expense (income), net	46,729	28,237	(142)
Income tax expense (benefit)	(10,262)	(20,221)	2,681
Depreciation and amortization*	33,885	18,592	4,264
EBITDA	$ 49,318	$ (6,013)	$ 429
Adjustments to EBITDA:			
Stock-based compensation (i)	856	-	16,233
Transaction costs and transaction related fees (ii)	-	1,321	18,863
Specified legal fees (iii)	68	1,004	-
Sponsor fee (iv)	2,072	856	-
Non-cash impact of purchase accounting (v)	2,725	22,465	-
Loss on extinguishment of debt (vi)	6,686	-	-
Certain non-recurring expenses and other (vi)	9,600	19,120	2,444

Adjusted EBITDA	$ 71,325	$ 38,753	$ 37,969

*Calculated at monthly average exchange rates.

i. Represents non-cash stock-based compensation.
ii. Related to legal, accounting and other costs related to the Acquisition.
iii. Represents certain litigation-related professional expenses.
iv. Represents management fees and other charges associated with a management services agreement with TPG Capital.
v. Represents non-cash expenses incurred as a result of purchase accounting related to the Acquisition.
vi. Represents non-recurring items not included in captions above.

Adjusted EBITDA is a non-GAAP measure and does not purport to be an alternative to net income as a measure of operating performance or to cash flows from operating activities as a measure of liquidity. The term adjusted EBITDA is not defined under GAAP and adjusted EBITDA is not a measure of net income, operating income or any other performance measure derived in accordance with GAAP.

Adjusted EBITDA has limitations as an analytical tool, and should not be considered in isolation, or as a substitute for analysis of our results as reported under GAAP. Some of these limitations are:

- Adjusted EBITDA does not reflect all cash expenditures, future requirements for capital expenditures or contractual commitments;
- Adjusted EBITDA does not reflect changes in, or cash requirements for, working capital needs;
- Adjusted EBITDA does not reflect the significant interest expense, or the cash requirements necessary to service interest or principal payments, on our debt; and
- Adjusted EBITDA can differ significantly from company to company depending on long-term strategic decisions regarding capital structure, the tax jurisdictions in which companies operate and capital investments, limiting its usefulness as a comparative measure.

Because of these limitations, adjusted EBITDA should not be considered as a measure of discretionary cash available to us to invest in our business. We compensate for these limitations by relying primarily on the GAAP results and using adjusted EBITDA as supplemental information.

Critical Accounting Policies

A summary of our critical accounting policies is included in the Management's Discussion and Analysis section of the Company's Annual Report on Form 10-K filed on July 27, 2012. There have been no significant changes in the critical accounting policies since the fiscal year-end.

ITEM 3. Quantitative and Qualitative Disclosures about Market Risk

There has been no material changes regarding the Company's market risk position since the filing on July 27, 2012 of its Annual Report on Form 10-K for the fiscal year ended May 31, 2012. For further details regarding the quantitative and qualitative disclosures about market risk, see Item 7.A. Quantitative and Qualitative Disclosures About Market Risk for the fiscal year ended May 31, 2012, contained in the Annual Report on Form 10-K.

ITEM 4. Controls and Procedures

As required by Rule 13a-15 under the Securities Exchange Act of 1934, an evaluation was carried out under the supervision and with the participation of our management, including the Chief Executive Officer and Chief Financial Officer, of the effectiveness of the design and operation of our disclosure controls and procedures as of November 30, 2012. Based upon our evaluation, our Chief Executive Officer and Chief Financial Officer have concluded that, as of November 30, 2012, our disclosure controls and procedures were effective to ensure that information required to be disclosed in the reports that we file or submit under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified in the applicable rules and forms, and that it is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure.

There were no changes in our internal control over financial reporting during the quarter ended November 30, 2012 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II

OTHER INFORMATION

ITEM 1. Legal Proceedings

Except as reported below, there have been no material developments concerning any of the legal proceedings reported in the Company's Quarterly Report on Form 10-Q for the quarter ended August 31, 2012.

Private securities litigation in the U.S. District Court of North Georgia against the Company and certain of its current and former directors and officers asserts federal securities fraud claims on behalf of a putative class of purchasers of the Company's Common Stock between October 19, 2005 and June 25, 2009. In June 2011, the Court dismissed the complaint and closed the case. In September 2011 plaintiffs filed a notice of appeal to the U.S. Court of Appeals for the Eleventh Circuit. In December 2012 the Company entered into a settlement agreement with the plaintiff class representatives in these actions. The proposed settlement is covered under the Company's insurance and is not expected to impact financial results. Final approval is pending.

On January 10, 2013 the Federal Trade Commission informed the Company that it has closed its 2007 investigation of the Company.

Other than as set forth above or as previously reported in the Company's Quarterly Report on Form 10-Q for the quarter ended August 31, 2012, we are not currently subject to any additional material legal proceedings, nor, to our knowledge, is any material legal proceeding threatened against us. However, from time to time, we may become a party to certain legal proceedings in the ordinary course of business.

ITEM 1A. Risk Factors

There have been no material changes to the risk factors set forth in our Annual Report on Form 10-K for the year ended May 31, 2012, as filed with the SEC on July 27, 2012, except as noted below. In addition to the other information set forth in this report, you should carefully consider the factors discussed in Part I, Item 1A, "Risk Factors" in our Annual Report on Form 10-K which could materially affect our business, financial condition or future results. The risks described in our Annual Report on Form 10-K are not the only risks facing the Company. Additional risks and uncertainties not currently known to us or that we currently deem immaterial also may have a material adverse effect on our business, financial condition and/or operating results.

The consummation of the proposed LIFECODES acquisition is subject to risks and uncertainties, including the satisfaction of specified conditions.

As previously disclosed, the Company entered into a Stock Purchase Agreement pursuant to which the Company agreed to buy the LIFECODES business from Gen-Probe Incorporated. The consummation of the transaction is subject to several conditions, including regulatory approvals.

We cannot predict whether the closing conditions set forth in the Stock Purchase Agreement will be satisfied, and the transaction may be delayed or even abandoned before completion if certain events occur including the inability to secure satisfactory financing. If the conditions to closing are not satisfied or waived, or if the transaction is not completed for any other reason, (i) we will remain liable for expenses that we have incurred related to the transaction, including legal fees, and (ii) we may experience substantial disruption in our sales, research and development, and operating activities, and the loss of key personnel, customers, suppliers and other third-party relationships, any of which could materially and adversely affect us and our business, operating results and financial condition.

ITEM 6. Exhibits

31.1	Certification of Principal Executive Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a).
31.2	Certification of Principal Financial Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a).
32.1	Certification of Chief Executive Officer Pursuant to Section 906 of Sarbanes-Oxley Act of 2002.
32.2	Certification of Chief Financial Officer Pursuant to Section 906 of Sarbanes-Oxley Act of 2002.
101.INS	XBRL Instance Document *
101.SCH	XBRL Taxonomy Extension Schema *
101.CAL	XBRL Taxonomy Extension Calculation *
101.DEF	XBRL Taxonomy Extension Definition *
101.LAB	XBRL Taxonomy Extension Label *
101.PRE	XBRL Taxonomy Extension Presentation *

* XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of sections 11 or 12 of the Securities Act of 1933, is deemed not filed for purposes of section 18 of the Securities Exchange Act of 1934, and otherwise is not subject to liability under these sections.

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 thereunto duly authorized.

IMMUCOR, INC.
(Registrant)

Date: January 14, 2013	By: /s/ William A. Hawkins William A. Hawkins, Chief Executive Officer (on behalf of Registrant and as Principal Executive Officer)
Date: January 14, 2013	By: /s/ Dominique Petitgenet Dominique Petitgenet, Chief Financial Officer (Principal Financial and Accounting Officer)

EXHIBIT INDEX

Number	Description
10.1	Amendment No. 1 to Amended and Restated Credit Agreement, dated as of August 21, 2012, by and among Immucor, Inc., IVD Intermediate Holdings B Inc., the Subsidiary Guarantor party thereto, CitiBank, N.A., as administrative agent, and the lenders party thereto (incorporated by reference to Exhibit 10.1 to the Form 8-K filed on August 24, 2012).
31.1	Certification of Principal Executive Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a).
31.2	Certification of Principal Financial Officer Pursuant to Rule 13a-14(a) and Rule 15d-14(a).
32.1	Certification of Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
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Exhibit 31.1

I, William A. Hawkins, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Immucor, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and we have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: January 14, 2013

/s/ William A. Hawkins
William A. Hawkins,
Chief Executive Officer (Principal Executive Officer)

Exhibit 31.2

I, Dominique Petitgenet, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Immucor, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-l5(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and we have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: January 14, 2013

/s/ Dominique Petitgenet
Dominique Petitgenet,
Chief Financial Officer (Principal Financial Officer)

Exhibit 32.1

Certification Pursuant to 18 U.S.C. 1350,
As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

In connection with the Quarterly Report on Form 10-Q for the period ended November 30, 2012 (the "Report") of Immucor, Inc. (the "Registrant"), as filed with the Securities and Exchange Commission on the date hereof, I certify, to the best of my knowledge, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Registrant.

January 14, 2013

/s/ William A. Hawkins
William A. Hawkins
Chief Executive Officer

Exhibit 32.2

Certification Pursuant to 18 U.S.C. 1350,
As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

In connection with the Quarterly Report on Form 10-Q for the period ended November 30, 2012 (the "Report") of Immucor, Inc. (the "Registrant"), as filed with the Securities and Exchange Commission on the date hereof, I certify, to the best of my knowledge, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Registrant.

January 14, 2013

/s/ Dominique Petitgenet
Dominique Petitgenet
Chief Financial Officer

Note 16 - Condensed Consolidating Financial Information Of Guarantor Subsidiary (Tables)

Condensed Consolidating Balance Sheets [Table Text Block]

6 Months Ended

Nov. 30, 2012

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 1,146	$ -	$ 17,960	$ (93)	$ 19,013
Accounts receivable, net	26,836	605	33,290	-	60,731
Intercompany receivable	49,042	78	3,748	(52,868)	-
Inventories	23,828	2,174	10,759	-	36,761
Deferred income tax assets, current portion	4,168	531	935	-	5,634
Prepaid expenses and other current assets	5,302	31,353	5,041	(30,609)	11,087
Total current assets	110,322	34,741	71,733	(83,570)	133,226
PROPERTY AND EQUIPMENT, Net	42,220	2,841	19,427	-	64,488
INVESTMENT IN SUBSIDIARIES	171,300	-	4	(171,304)	-
GOODWILL	903,512	6,659	58,350	-	968,521
INTANGIBLE ASSETS, Net	658,559	10,330	43,365	-	712,254
DEFERRED FINANCING COSTS, Net	34,955	-	-	-	34,955
OTHER ASSETS	7,816	7,125	415	(7,016)	8,340
Total assets	$1,928,684	$ 61,696	$ 193,294	$ (261,890)	$1,921,784
LIABILITIES AND SHAREHOLDERS' EQUITY					
CURRENT LIABILITIES:					
Accounts payable	$ 10,295	$ 1,271	$ 2,762	$ -	$ 14,328
Intercompany payable	918	45,798	6,152	(52,868)	-
Accrued expenses and other current liabilities	27,963	1,198	8,048	(93)	37,116
Income taxes payable	30,724	-	3,647	(30,609)	3,762

Deferred revenue, current portion	1,338	17	1,121	-	2,476
Current portion of long-term debt, net of debt discounts	5,108	-	-	-	5,108
Total current liabilities	76,346	48,284	21,730	(83,570)	62,790
LONG-TERM DEBT, NET OF DEBT DISCOUNTS	987,070	-	-	-	987,070
DEFERRED REVENUE	312	-	23	-	335
DEFERRED INCOME TAX LIABILITIES	227,324	-	12,470	(7,016)	232,778
OTHER LONG-TERM LIABILITIES	14,744	-	1,179	-	15,923
Total liabilities	1,305,796	48,284	35,402	(90,586)	1,298,896
SHAREHOLDERS' EQUITY:					
Total shareholders' equity	622,888	13,412	157,892	(171,304)	622,888
Total liabilities and shareholders' equity	$1,928,684	$ 61,696	$ 193,294	$ (261,890)	$1,921,784

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 8,093	$ -	$ 10,629	$ (144)	$ 18,578
Accounts receivable, net	27,542	489	38,361	-	66,392
Intercompany receivable	46,856	23	7,610	(54,489)	-
Inventories	21,697	1,438	10,235		33,370
Deferred income tax assets, current portion	4,168	531	790	-	5,489
Prepaid expenses and other current assets	6,336	31,227	4,784	(30,609)	11,738
Total current assets	114,692	33,708	72,409	(85,242)	135,567
PROPERTY AND EQUIPMENT, Net	44,103	1,407	19,152	-	64,662
INVESTMENT IN SUBSIDIARIES	162,895	-	4	(162,899)	-

GOODWILL	903,512	6,659	56,167	-	966,338
INTANGIBLE ASSETS, Net	682,187	10,438	42,897	-	735,522
DEFERRED FINANCING COSTS	38,769	-	-	-	38,769
OTHER ASSETS	7,817	5,558	370	(5,450)	8,295
Total assets	$1,953,975	$ 57,770	$ 190,999	$ (253,591)	$1,949,153
LIABILITIES AND SHAREHOLDERS' EQUITY					
CURRENT LIABILITIES:					
Accounts payable	$ 9,816	$ 1,145	$ 1,773	$ -	$ 12,734
Intercompany payable	190	39,177	15,122	(54,489)	-
Accrued expenses and other current liabilities	31,250	1,421	8,829	(144)	41,356
Income taxes payable	30,719	-	3,544	(30,609)	3,654
Deferred revenue, current portion	1,270	20	1,316	-	2,606
Current portion of long term debt, net of debt discounts	3,922	-	-	-	3,922
Total current liabilities	77,167	41,763	30,584	(85,242)	64,272
LONG TERM DEBT, NET OF DEBT DISCOUNTS	986,361	-	-	-	986,361
DEFERRED REVENUE	391	-	40	-	431
DEFERRED INCOME TAX LIABILITIES	238,582	-	12,364	(5,450)	245,496
OTHER LONG-TERM LIABILITIES	14,096	-	1,119	-	15,215
Total liabilities	1,316,597	41,763	44,107	(90,692)	1,311,775
SHAREHOLDERS' EQUITY:					
Total shareholders' equity	637,378	16,007	146,892	(162,899)	637,378
Total liabilities and shareholders' equity	$1,953,975	$ 57,770	$ 190,999	$ (253,591)	$1,949,153

Condensed Consolidating Statements of Operations [Table Text Block]	**Immucor, Inc.**	**Guarantor**	**Non-Guarantors**	**Eliminations**	**Total**

NET SALES	$ 61,454	$ 1,462	$ 30,383	$ (11,243)	$ 82,056
COST OF SALES (exclusive of amortization shown separately below)	20,036	1,034	17,339	(11,243)	27,166
GROSS MARGIN	41,418	428	13,044	-	54,890
OPERATING EXPENSES:					
Research and development	3,075	1,462	-	-	4,537
Selling and marketing	6,744	477	5,720	-	12,941
Distribution	2,935	44	1,742	-	4,721
General and administrative	8,080	400	2,333	-	10,813
Amortization of intangibles	11,771	54	579	-	12,404
Loss on disposition of fixed assets	1,175	-	-	-	1,175
Total operating expenses	33,780	2,437	10,374	-	46,591
INCOME (LOSS) FROM OPERATIONS	7,638	(2,009)	2,670	-	8,299
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	28	(21)	7
Interest expense	(22,267)	-	(5)	21	(22,251)
Other, net	(157)	-	(85)	-	(242)
Total non-operating income (expense)	(22,424)	-	(62)	-	(22,486)
(LOSS) INCOME BEFORE INCOME TAXES	(14,786)	(2,009)	2,608	-	(14,187)
(BENEFIT) PROVISION FOR INCOME TAXES	(3,894)	(853)	959	-	(3,788)
NET (LOSS) INCOME BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(10,892)	(1,156)	1,649	-	(10,399)
Net Income (Loss) of consolidated subsidiaries	493	-	-	(493)	-
NET (LOSS) INCOME	$ (10,399)	$ (1,156)	$ 1,649	$ (493)	$ (10,399)
			Successor		

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 59,202	$ 1,315	$ 30,484	$ (7,966)	$ 83,035
COST OF SALES (exclusive of amortization shown separately below)	27,826	1,370	21,196	(7,966)	42,426
GROSS MARGIN	31,376	(55)	9,288	-	40,609
OPERATING EXPENSES:					
Research and development	2,099	3,012	35	-	5,146
Selling and marketing	4,979	543	4,411	-	9,933
Distribution	2,756	37	1,783	-	4,575
General and administrative	7,847	596	2,762	-	11,205
Amortization of intangibles	11,251	50	1,161	-	12,463
Certain litigation expenses	22,000	-	-	-	22,000
Total operating expenses	50,932	4,238	10,152	-	65,322
LOSS FROM OPERATIONS	(19,556)	(4,293)	(864)	-	(24,713)
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	43	(37)	6
Interest expense	(24,863)	-	(24)	37	(24,850)
Other, net	605	-	66	-	671
Total non-operating income (expense)	(24,258)	-	85	-	(24,173)
LOSS BEFORE INCOME TAXES	(43,814)	(4,293)	(779)	-	(48,886)
BENEFIT FOR INCOME TAXES	(16,850)	(1,555)	(302)	-	(18,707)
LOSS BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(26,964)	(2,738)	(477)	-	(30,179)
Net (loss) income of consolidated subsidiaries	(3,215)	-	-	3,215	-
NET (LOSS) INCOME	$ (30,179)	$ (2,738)	$ (477)	$ 3,215	$ (30,179)

Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total

NET SALES	$ 125,958	$ 2,903	$ 59,989	$ (21,640)	$167,210
COST OF SALES (exclusive of amortization shown separately below)	40,063	1,951	33,893	(21,640)	54,267
GROSS MARGIN	85,895	952	26,096	-	112,943
OPERATING EXPENSES:					
Research and development	6,283	3,105	34	-	9,422
Selling and marketing	13,702	938	10,522	-	25,162
Distribution	5,810	87	3,332	-	9,229
General and administrative	15,629	874	4,426	-	20,929
Amortization of intangibles	23,542	108	1,135	-	24,785
Loss on disposition of fixed assets	1,175	-	-	-	1,175
Certain litigation expenses	-	-	-	-	-
Total operating expenses	66,141	5,112	19,449	-	90,702
INCOME (LOSS) FROM OPERATIONS	19,754	(4,160)	6,647	-	22,241
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	39	(29)	10
Interest expense	(46,755)	-	(13)	29	(46,739)
Loss on extinguishment of debt	(6,686)	-	-	-	(6,686)
Other, net	(180)	-	58	-	(122)
Total non-operating income (expense)	(53,621)	-	84	-	(53,537)
(LOSS) INCOME BEFORE INCOME TAXES	(33,867)	(4,160)	6,731	-	(31,296)
(BENEFIT) PROVISION FOR INCOME TAXES	(10,979)	(1,565)	2,282	-	(10,262)
NET (LOSS) INCOME BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(22,888)	(2,595)	4,449	-	(21,034)
Net Income (Loss) of consolidated subsidiaries	1,854	-	-	(1,854)	-

NET (LOSS) INCOME	$ (21,034)	$ (2,595)	$ 4,449	$ (1,854)	$ (21,034)

	Successor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 66,921	$ 1,500	$ 34,854	$ (8,850)	$ 94,425
COST OF SALES (exclusive of amortization shown separately below)	32,659	1,596	24,177	(8,850)	49,582
GROSS MARGIN	34,262	(96)	10,677	-	44,843
OPERATING EXPENSES:					
Research and development	2,387	3,343	39	-	5,769
Selling and marketing	5,556	609	4,880	-	11,045
Distribution	3,156	41	2,028	-	5,225
General and administrative	8,302	653	3,004	-	11,959
Amortization of intangibles	12,731	56	1,323	-	14,110
Certain litigation expenses	22,000	-	-	-	22,000
Total operating expenses	54,132	4,702	11,274	-	70,108
INCOME (LOSS) FROM OPERATIONS	(19,870)	(4,798)	(597)	-	(25,265)
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	54	(48)	6
Interest expense	(28,263)	-	(28)	48	(28,243)
Other, net	606	-	54		660
Total non-operating income (expense)	(27,657)	-	80	-	(27,577)
INCOME (LOSS) BEFORE INCOME TAXES	(47,527)	(4,798)	(517)	-	(52,842)
PROVISION (BENEFIT) FOR INCOME TAXES	(18,161)	(1,732)	(328)	-	(20,221)
NET INCOME (LOSS) BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(29,366)	(3,066)	(189)	-	(32,621)

Net Income (Loss) of consolidated subsidiaries	(3,255)	-	-	3,255	-
NET INCOME (LOSS)	$ (32,621)	$ (3,066)	$ (189)	$ 3,255	$ (32,621)

	Predecessor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 55,063	$ 980	$ 26,648	$ (7,781)	$ 74,910
COST OF SALES (exclusive of amortization shown separately below)	17,070	722	12,944	(7,781)	22,955
GROSS MARGIN	37,993	258	13,704	-	51,955
OPERATING EXPENSES:					
Research and development	2,390	2,471	34	-	4,895
Selling and marketing	5,321	568	4,621	-	10,510
Distribution	2,331	34	1,587	-	3,952
General and administrative	33,903	657	3,615	-	38,175
Amortization of intangibles	117	757	57	-	931
Total operating expenses	44,062	4,487	9,914	-	58,463
(LOSS) INCOME FROM OPERATIONS	(6,069)	(4,229)	3,790	-	(6,508)
NON-OPERATING INCOME (EXPENSE):					
Interest income	46	-	117	(21)	142
Interest expense	-	-	(21)	21	-
Other, net	(246)	14	2,905	-	2,673
Total non-operating income (expense)	(200)	14	3,001	-	2,815
(LOSS) INCOME BEFORE INCOME TAXES	(6,269)	(4,215)	6,791	-	(3,693)
(BENEFIT) PROVISION FOR INCOME TAXES	1,497	(1,598)	2,782	-	2,681
NET (LOSS) INCOME BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(7,766)	(2,617)	4,009	-	(6,374)

Net (Loss) Income of consolidated subsidiaries	1,392	-	-	(1,392)	-
NET (LOSS) INCOME	$ (6,374)	$ (2,617)	$ 4,009	$ (1,392)	$ (6,374)

Condensed Consolidating Cash Flow Information [Table Text Block]

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Net cash provided by (used in) operating activities	$ (142)	$ 1,748	$ 6,852	$ 92	$ 8,550
Net cash provided by (used in) investing activities	(2,422)	(1,604)	(2)	$ -	(4,028)
Net cash provided by financing activities	(4,383)	-	-	$ -	(4,383)
Effect of exchange rate changes on cash and cash equivalents	-	-	481	$ (185)	296
Increase (decrease) in cash and cash equivalents	(6,947)	144	7,331	(93)	435
Cash and cash equivalents at beginning of period	8,093	(144)	10,629	-	18,578
Cash and cash equivalents at end of period	$ 1,146	$ -	$ 17,960	(93)	$ 19,013

	Successor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Net cash provided by (used in) operating activities	$ (1,664)	$ 199	$ 13,581	$ (10,233)	$ 1,883
Net cash used in investing activities	(1,941,000)	(199)	(701)	-	(1,941,900)
Net cash provided by (used in) financing activities	1,655,166	-	(10,753)	10,752	1,655,165
Effect of exchange rate changes on cash and cash equivalents	-	-	(717)	(519)	(1,236)
Increase (decrease) in cash and cash equivalents	(287,498)	-	1,410	-	(286,088)
Cash and cash equivalents at beginning of period	314,304	(89)	8,748	-	322,963
Cash and cash equivalents at end of period	$ 26,806	$ (89)	$ 10,158	$ -	$ 36,875

Predecessor

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Net cash provided by (used in) operating activities	$ 64,243	$ 144	$ (13,821)	$ (24,978)	$ 25,588
Net cash used in investing activities	(393)	(153)	(1,719)	-	(2,265)
Net cash provided by (used in) financing activities	68	-	(25,085)	25,083	66
Effect of exchange rate changes on cash and cash equivalents	-	-	(2,924)	(105)	(3,029)
Increase (decrease) in cash and cash equivalents	63,918	(9)	(43,549)	-	20,360
Cash and cash equivalents at beginning of period	250,386	(80)	52,297	-	302,603
Cash and cash equivalents at end of period	$ 314,304	$ (89)	$ 8,748	$ -	$322,963

Note 9 - Long-Term Debt (Detail) (USD $)	6 Months Ended			6 Months Ended		6 Months Ended		6 Months Ended				6 Months Ended			6 Months Ended					
	Nov. 30, 2012	May 31, 2012	Aug. 19, 2011	Nov. 30, 2012 Base Rate Borrowings [Member] Term Loan [Member]	Nov. 30, 2012 Base Rate Borrowings [Member] Federal Funds Effective Rate [Member]	Nov. 30, 2012 Base Rate Borrowings [Member] Revolving Facility [Member]	Nov. 30, 2012 LIBOR Rate [Member] Minimum [Member]	Nov. 30, 2012 LIBOR Rate [Member] Term Loan [Member]	Nov. 30, 2012 LIBOR Rate [Member] Revolving Facility [Member]	Nov. 30, 2012 LIBOR Rate [Member]	Aug. 19, 2011 Minimum [Member]	Nov. 30, 2012 Term Loan [Member]	Aug. 20, 2012 Term Loan [Member]	May 31, 2012 Term Loan [Member]	Nov. 30, 2012 Term B-1 Loans [Member]	Aug. 21, 2012 Term B-1 Loans [Member]	Aug. 19, 2012 Federal Funds Effective Rate [Member]	Aug. 19, 2011 LIBOR Rate [Member]	Nov. 30, 2012 Revolving Facility [Member]	Aug. 19, 2011 Notes Payable, Other Payables [Member]
Gains (Losses) on Extinguishment of Debt (in Dollars)	$ (6,686,000)											$ 2,733			$ 6,700,000					
Secured Long-term Debt, Noncurrent (in Dollars)			615,000,000													610,400,000				
Line of Credit Facility, Maximum Borrowing Capacity (in Dollars)			100,000,000																	
Letters of Credit Outstanding, Amount (in Dollars)			25,000,000																	
Deferred Finance Costs, Current, Net (in Dollars)															4,000,000					
Debt Instrument, Unamortized Discount (in Dollars)												13,082,000		16,821,000	2,700,000					
Debt Issuance Cost (in Dollars)															2,500,000					
Line of Credit Facility, Remaining Borrowing Capacity (in Dollars)	150,000,000																			
Debt Instrument, Interest Rate, Stated Percentage			11.125%				1.50%					0.25%	7.25%							
Debt Instrument, Periodic Payment (in Dollars)	1,500,000																			
Debt Instrument, Basis Spread on Variable Rate					4.75%				5.75%	5.75%							0.50%	1.00%		
Line of Credit Facility, Interest Rate at Period End	5.75%										1.25%									
Line of Credit Facility, Interest Rate Description				3.50%		3.50%		4.50%	4.50%											
Interest Rate Step Down	0.25%																			
Line of Credit Facility, Amount Outstanding (in Dollars)	1,000,000	0																	1,000,000	
Debt, Weighted Average Interest Rate	6.75%																			
Line of Credit Facility, Covenant Terms	65%																			
Debt Instrument, Face Amount (in Dollars)																				$ 400,000,000

Note 5 - Property And Equipment (Detail) - Property and Equipment (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	May 31, 2012
Land	$ 313	$ 301
Buildings and improvements	2,495	2,304
Leasehold improvements	12,389	11,994
Capital work-in-progress	3,830	4,545
Furniture and fixtures	2,099	1,966
Machinery, equipment, and instruments	63,717	55,271
	84,843	76,381
Less accumulated depreciation	(20,355)	(11,719)
Property and equipment, net	$ 64,488	$ 64,662

Note 14 - Income Taxes (Detail) (USD $) In Millions, unless otherwise specified	3 Months Ended		6 Months Ended
	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
Effective Income Tax Rate, Continuing Operations	(72.60%)	38.30%	32.80%
Deferred Tax Liabilities, Intangible Assets (in Dollars)			$ 291.9
Deferred Tax Assets, Net (in Dollars)			$ (227.1)

Note 9 - Long-Term Debt (Detail) - Long Term Debt (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	May 31, 2012
Term Loan Facility, net of $13,082 and $16,821 debt discounts, respectively (1)	$ 595,780 [1]	$ 595,104 [1]
Revolving Facility	1,000	0
Notes, net of $4,602 and $4,821 debt discounts, respectively	395,398	395,179
	992,178	990,283
Less current portion, net of discounts	(5,108)	(3,922)
Long-term debt, net of current portion	$ 987,070	$ 986,361

[1] $2,733 of the decrease in debt discounts was included in loss on debt extinguishment.

Note 4 - Inventories (Detail) - Inventory (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	May 31, 2012
Raw materials and supplies	$ 11,115	$ 10,228
Work in process	4,401	3,550
Finished goods	21,245	19,592
	$ 36,761	$ 33,370

Note 9 - Long-Term Debt (Tables)

6 Months Ended Nov. 30, 2012

Schedule of Debt [Table Text Block]

	November 30, 2012	May 31, 2012
Term Loan Facility, net of $13,082 and $16,821 debt discounts, respectively (1)	$ 595,780	$ 595,104
Revolving Facility	1,000	-
Notes, net of $4,602 and $4,821 debt discounts, respectively	395,398	395,179
	992,178	990,283
Less current portion, net of discounts	(5,108)	(3,922)
Long-term debt, net of current portion	$ 987,070	$ 986,361

Schedule of Maturities of Long-term Debt [Table Text Block]

Year Ending May 31:	
2013	$ 4,052
2014	6,104
2015	6,104
2016	6,104
2017	6,104
Thereafter	981,394
	$1,009,862

Schedule of Interest Expense [Table Text Block]

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Notes, including OID amortization	$ 11,236	$ 11,358
Term loan facility, including OID amortization	9,325	11,791
Amortization of deferred financing costs	1,166	1,198
Interest rate swaps	257	220
Revolving credit facility interest and fees	265	203
Other interest	2	80
Interest expense	$ 22,251	$ 24,850

	Six Months Ended November 30, 2012	Successor August 20, 2011 Through November 30, 2011	Predecessor June 1, 2011 Through August 19, 2011
Notes, including OID amortization	$ 22,469	$ 12,971	$ -
Term loan facility, including OID amortization	20,900	13,462	-
Amortization of deferred financing costs	2,389	1,335	-
Interest rate swaps	525	220	-
Revolving credit facility fees	452	175	-
Other interest	4	80	-
Interest expense	$ 46,739	$ 28,243	$ -

Note 15 - Segment and Geographic Information (Detail) - Net Export Sales to Unaffiliated Customers (USD $) In Thousands, unless otherwise specified	3 Months Ended				6 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
Net export sales	$ 5,189	$ 4,129	$ 2,907	$ 4,565	$ 11,020
United States [Member]					
Net export sales	2,347	1,593	1,417	1,751	5,888
Europe [Member]					
Net export sales	2,030	1,962	964	2,181	3,492
Other Geographic Area [Member]					
Net export sales	$ 812	$ 574	$ 526	$ 633	$ 1,640

Note 9 - Long-Term Debt (Detail) - Maturities of Long-Term Debt (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012
2013	$ 4,052
2014	6,104
2015	6,104
2016	6,104
2017	6,104
Thereafter	981,394
	$ 1,009,862

Note 16 - Condensed Consolidating Financial Information Of Guarantor Subsidiary (Detail) - Condensed Consolidating Cash Flow Information (USD $) In Thousands, unless otherwise specified	3 Months Ended		6 Months Ended		
	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012	May 31, 2012	May 31, 2011
Net cash provided by (used in) operating activities	$ 25,588	$ 1,883	$ 8,550		
Net cash used in investing activities	(2,265)	(1,941,900)	(4,028)		
Net cash provided by (used in) financing activities	66	1,655,165	(4,383)		
Effect of exchange rate changes on cash and cash equivalents	(3,029)	(1,236)	296		
Increase (decrease) in cash and cash equivalents	20,360	(286,088)	435		
Cash and cash equivalents	322,963	36,875	19,013	18,578	302,603
Immucor Inc [Member] | Beginning Balance [Member]					
Cash and cash equivalents	250,386	314,304	8,093		
Immucor Inc [Member] | Ending Balance [Member]					
Cash and cash equivalents	314,304	26,806	1,146		
Immucor Inc [Member]					
Net cash provided by (used in) operating activities	64,243	(1,664)	(142)		
Net cash used in investing activities	(393)	(1,941,000)	(2,422)		
Net cash provided by (used in) financing activities	68	1,655,166	(4,383)		
Increase (decrease) in cash and cash equivalents	63,918	(287,498)	(6,947)		
Cash and cash equivalents			1,146	8,093	
Guarantor [Member] | Beginning Balance [Member]					
Cash and cash equivalents	(80)	(89)	(144)		
Guarantor [Member] | Ending Balance [Member]					
Cash and cash equivalents	(89)	(89)			
Guarantor [Member]					
Net cash provided by (used in) operating activities	144	199	1,748		
Net cash used in investing activities	(153)	(199)	(1,604)		
Increase (decrease) in cash and cash equivalents	(9)		144		
Non-Guarantors [Member] | Beginning Balance [Member]					
Cash and cash equivalents	52,297	8,748	10,629		
Non-Guarantors [Member] | Ending Balance [Member]					
Cash and cash equivalents	8,748	10,158	17,960		
Non-Guarantors [Member]					
Net cash provided by (used in) operating activities	(13,821)	13,581	6,852		

Net cash used in investing activities	(1,719)	(701)	(2)	
Net cash provided by (used in) financing activities	(25,085)	(10,753)		
Effect of exchange rate changes on cash and cash equivalents	(2,924)	(717)	481	
Increase (decrease) in cash and cash equivalents	(43,549)	1,410	7,331	
Cash and cash equivalents			17,960	10,629
Intersegment Elimination [Member] | Ending Balance [Member]				
Cash and cash equivalents			(93)	
Intersegment Elimination [Member]				
Net cash provided by (used in) operating activities	(24,978)	(10,233)	92	
Net cash provided by (used in) financing activities	25,083	10,752		
Effect of exchange rate changes on cash and cash equivalents	(105)	(519)	(185)	
Increase (decrease) in cash and cash equivalents			(93)	
Cash and cash equivalents			(93)	(144)
Total [Member] | Beginning Balance [Member]				
Cash and cash equivalents	302,603	322,963	18,578	
Total [Member] | Ending Balance [Member]				
Cash and cash equivalents	322,963	36,875	19,013	
Total [Member]				
Net cash provided by (used in) operating activities	25,588	1,883	8,550	
Net cash used in investing activities	(2,265)	(1,941,900)	(4,028)	
Net cash provided by (used in) financing activities	66	1,655,165	(4,383)	
Effect of exchange rate changes on cash and cash equivalents	(3,029)	(1,236)	296	
Increase (decrease) in cash and cash equivalents	20,360	(286,088)	435	
Cash and cash equivalents			$ 19,013	$ 18,578

Note 19 - Subsequent Event (Detail) (USD $)	Jan. 03, 2013	Aug. 19, 2011
Business Acquisition, Cost of Acquired Entity, Cash Paid	$ 85,000,000	$ 301,053,000
Business Acquisition, Contingent Consideration, at Fair Value	$ 10,000,000	

Note 15 - Segment and Geographic Information (Detail) - Sales by Product Group (USD $) In Thousands, unless otherwise specified	3 Months Ended				6 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
Sales by product group					
Sales by product group	$ 82,056	$ 83,035	$ 74,910	$ 94,425	$ 167,210
Traditional Reagents [Member]					
Sales by product group					
Sales by product group	45,996	47,696	42,936	53,991	93,042
Capture Reagents [Member]					
Sales by product group					
Sales by product group	20,799	22,393	21,239	25,648	45,112
Instruments [Member]					
Sales by product group					
Sales by product group	13,567	11,458	9,457	13,077	25,777
Molecular Immunohematology [Member]					
Sales by product group					
Sales by product group	$ 1,694	$ 1,488	$ 1,278	$ 1,709	$ 3,279

Note 19 - Subsequent Event	6 Months Ended Nov. 30, 2012
Subsequent Events [Text Block]	**19. SUBSEQUENT EVENT** On January 3, 2013, the Company entered into a definitive agreement to acquire the LIFECODES business, which includes a leading position in transplantation diagnostics, from Gen-Probe Incorporated, a subsidiary of Hologic, Inc. Under the terms of the agreement, the Company will purchase the LIFECODES business for $85 million in cash, plus a possible earn-out totaling $10 million in cash if the business achieves certain financial targets in calendar 2013. The transaction is subject to the satisfaction of customary closing conditions, including applicable regulatory approvals, and is expected to close in the first calendar quarter of 2013.

Note 7 - Intangible Assets (Detail) (USD $) In Millions, unless otherwise specified	3 Months Ended			6 Months Ended	3 Months Ended
	Nov. 30, 2011	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2012 Successor [Member]
Amortization of Intangible Assets	$ 12.5	$ 0.9	$ 14.1	$ 24.8	$ 12.4

Note 2 - Acquisition (Detail) - Preliminary Purchase Price Allocation (USD $) In Thousands, unless otherwise specified	Aug. 19, 2011
Cash on hand	$ 322,963
Accounts receivable	66,781
Inventories	60,000
Property and equipment	64,683
Intangible assets	779,860
Goodwill	972,295
Current liabilities	(53,429)
Deferred revenue obligation	(4,107)
Deferred tax assets and liabilities, net	(273,962)
Other assets and liabilities, net	4,303
Total purchase price allocation:	$ 1,939,387

Note 16 - Condensed Consolidating Financial Information Of Guarantor Subsidiary (Detail) - Condensed Consolidating Statements of Operations (USD $)	3 Months Ended				6 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
NET SALES	$ 82,056,000	$ 83,035,000	$ 74,910,000	$ 94,425,000	$ 167,210,000
COST OF SALES (exclusive of amortization shown separately below)	27,166,000	42,426,000	22,955,000	49,582,000	54,267,000
GROSS MARGIN	54,890,000	40,609,000	51,955,000	44,843,000	112,943,000
OPERATING EXPENSES:					
Research and development	4,537,000	5,146,000	4,895,000	5,769,000	9,422,000
Selling and marketing	12,941,000	9,933,000	10,510,000	11,045,000	25,162,000
Distribution	4,721,000	4,576,000	3,952,000	5,225,000	9,229,000
General and administrative	10,813,000	11,205,000	38,175,000	11,959,000	20,929,000
Amortization of intangibles	12,404,000	12,462,000	931,000	14,110,000	24,785,000
Certain litigation expenses		22,000,000		22,000,000	
Loss on disposition of fixed assets	(1,175,000)				(1,175,000)
Total operating expenses	46,591,000	65,322,000	58,463,000	70,108,000	90,702,000
INCOME (LOSS) FROM OPERATIONS	8,299,000	(24,713,000)	(6,508,000)	(25,265,000)	22,241,000
NON-OPERATING INCOME (EXPENSE):					
Interest income	7,000	6,000	142,000	6,000	10,000
Interest expense	22,251,000	24,850,000	0	28,243,000	46,739,000
Loss on extinguishment of debt					(6,686,000)
Other, net	(242,000)	671,000	2,673,000	660,000	(122,000)
Total non-operating income (expense)	(22,486,000)	(24,173,000)	2,815,000	(27,577,000)	(53,537,000)
INCOME (LOSS) BEFORE INCOME TAXES	(14,187,000)	(48,886,000)	(3,693,000)	(52,842,000)	(31,296,000)
PROVISION (BENEFIT) FOR INCOME TAXES	(3,788,000)	(18,707,000)	2,681,000	(20,221,000)	(10,262,000)
NET INCOME (LOSS) BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(10,399,000)	(30,179,000)	(6,374,000)	(32,621,000)	(21,034,000)
NET INCOME (LOSS)	(10,399,000)	(30,179,000)	(6,374,000)	(32,621,000)	(21,034,000)
Immucor Inc [Member]					
NET SALES	61,454,000	59,202,000	55,063,000	66,921,000	125,958,000
COST OF SALES (exclusive of amortization shown separately below)	20,036,000	27,826,000	17,070,000	32,659,000	40,063,000
GROSS MARGIN	41,418,000	31,376,000	37,993,000	34,262,000	85,895,000
OPERATING EXPENSES:					
Research and development	3,075,000	2,099,000	2,390,000	2,387,000	6,283,000
Selling and marketing	6,744,000	4,979,000	5,321,000	5,556,000	13,702,000
Distribution	2,935,000	2,756,000	2,331,000	3,156,000	5,810,000
General and administrative	8,080,000	7,847,000	33,903,000	8,302,000	15,629,000

Amortization of intangibles	11,771,000	11,251,000	117,000	12,731,000	23,542,000
Certain litigation expenses		22,000,000		22,000,000	
Loss on disposition of fixed assets	1,175,000				1,175,000
Total operating expenses	33,780,000	50,932,000	44,062,000	54,132,000	66,141,000
INCOME (LOSS) FROM OPERATIONS	7,638,000	(19,556,000)	(6,069,000)	(19,870,000)	19,754,000
NON-OPERATING INCOME (EXPENSE):					
Interest income			46,000		
Interest expense	(22,267,000)	(24,863,000)		(28,263,000)	(46,755,000)
Loss on extinguishment of debt					(6,686,000)
Other, net	(157,000)	605,000	(246,000)	606,000	(180,000)
Total non-operating income (expense)	(22,424,000)	(24,258,000)	(200,000)	(27,657,000)	(53,621,000)
INCOME (LOSS) BEFORE INCOME TAXES	(14,786,000)	(43,814,000)	(6,269,000)	(47,527,000)	(33,867,000)
PROVISION (BENEFIT) FOR INCOME TAXES	(3,894,000)	(16,850,000)	1,497,000	(18,161,000)	(10,979,000)
NET INCOME (LOSS) BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(10,892,000)	(26,964,000)	(7,766,000)	(29,366,000)	(22,888,000)
Net Income (Loss) of consolidated subsidiaries	493,000	(3,215,000)	1,392,000	(3,255,000)	1,854,000
NET INCOME (LOSS)	(10,399,000)	(30,179,000)	(6,374,000)	(32,621,000)	(21,034,000)
Guarantor [Member]					
NET SALES	1,462,000	1,315,000	980,000	1,500,000	2,903,000
COST OF SALES (exclusive of amortization shown separately below)	1,034,000	1,370,000	722,000	1,596,000	1,951,000
GROSS MARGIN	428,000	(55,000)	258,000	(96,000)	952,000
OPERATING EXPENSES:					
Research and development	1,462,000	3,012,000	2,471,000	3,343,000	3,105,000
Selling and marketing	477,000	543,000	568,000	609,000	938,000
Distribution	44,000	37,000	34,000	41,000	87,000
General and administrative	400,000	596,000	657,000	653,000	874,000
Amortization of intangibles	54,000	50,000	757,000	56,000	108,000
Total operating expenses	2,437,000	4,238,000	4,487,000	4,702,000	5,112,000
INCOME (LOSS) FROM OPERATIONS	(2,009,000)	(4,293,000)	(4,229,000)	(4,798,000)	(4,160,000)
NON-OPERATING INCOME (EXPENSE):					
Other, net			14,000		
Total non-operating income (expense)			14,000		
INCOME (LOSS) BEFORE INCOME TAXES	(2,009,000)	(4,293,000)	(4,215,000)	(4,798,000)	(4,160,000)
PROVISION (BENEFIT) FOR INCOME TAXES	(853,000)	(1,555,000)	(1,598,000)	(1,732,000)	(1,565,000)
NET INCOME (LOSS) BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(1,156,000)	(2,738,000)	(2,617,000)	(3,066,000)	(2,595,000)
NET INCOME (LOSS)	(1,156,000)	(2,738,000)	(2,617,000)	(3,066,000)	(2,595,000)
Non-Guarantors [Member]					
NET SALES	30,383,000	30,484,000	26,648,000	34,854,000	59,989,000
COST OF SALES (exclusive of amortization shown separately below)	17,339,000	21,196,000	12,944,000	24,177,000	33,893,000
GROSS MARGIN	13,044,000	9,288,000	13,704,000	10,677,000	26,096,000

OPERATING EXPENSES:					
Research and development		35,000	34,000	39,000	34,000
Selling and marketing	5,720,000	4,411,000	4,621,000	4,880,000	10,522,000
Distribution	1,742,000	1,783,000	1,587,000	2,028,000	3,332,000
General and administrative	2,333,000	2,762,000	3,615,000	3,004,000	4,426,000
Amortization of intangibles	579,000	1,161,000	57,000	1,323,000	1,135,000
Total operating expenses	10,374,000	10,152,000	9,914,000	11,274,000	19,449,000
INCOME (LOSS) FROM OPERATIONS	2,670,000	(864,000)	3,790,000	(597,000)	6,647,000
NON-OPERATING INCOME (EXPENSE):					
Interest income	28,000	43,000	117,000	54,000	39,000
Interest expense	(5,000)	(24,000)	(21,000)	(28,000)	(13,000)
Other, net	(85,000)	66,000	2,905,000	54,000	58,000
Total non-operating income (expense)	(62,000)	85,000	3,001,000	80,000	84,000
INCOME (LOSS) BEFORE INCOME TAXES	2,608,000	(779,000)	6,791,000	(517,000)	6,731,000
PROVISION (BENEFIT) FOR INCOME TAXES	959,000	(302,000)	2,782,000	(328,000)	2,282,000
NET INCOME (LOSS) BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	1,649,000	(477,000)	4,009,000	(189,000)	4,449,000
NET INCOME (LOSS)	1,649,000	(477,000)	4,009,000	(189,000)	4,449,000
Intersegment Elimination [Member]					
NET SALES	(11,243,000)	(7,966,000)	(7,781,000)	(8,850,000)	(21,640,000)
COST OF SALES (exclusive of amortization shown separately below)	(11,243,000)	(7,966,000)	(7,781,000)	(8,850,000)	(21,640,000)
NON-OPERATING INCOME (EXPENSE):					
Interest income	(21,000)	(37,000)	(21,000)	(48,000)	(29,000)
Interest expense	21,000	37,000	21,000	48,000	29,000
Net Income (Loss) of consolidated subsidiaries	(493,000)	3,215,000	(1,392,000)	3,255,000	(1,854,000)
NET INCOME (LOSS)	(493,000)	3,215,000	(1,392,000)	3,255,000	(1,854,000)
Total [Member]					
NET SALES	82,056,000	83,035,000	74,910,000	94,425,000	167,210,000
COST OF SALES (exclusive of amortization shown separately below)	27,166,000	42,426,000	22,955,000	49,582,000	54,267,000
GROSS MARGIN	54,890,000	40,609,000	51,955,000	44,843,000	112,943,000
OPERATING EXPENSES:					
Research and development	4,537,000	5,146,000	4,895,000	5,769,000	9,422,000
Selling and marketing	12,941,000	9,933,000	10,510,000	11,045,000	25,162,000
Distribution	4,721,000	4,575,000	3,952,000	5,225,000	9,229,000
General and administrative	10,813,000	11,205,000	38,175,000	11,959,000	20,929,000
Amortization of intangibles	12,404,000	12,463,000	931,000	14,110,000	24,785,000
Certain litigation expenses		22,000,000		22,000,000	
Loss on disposition of fixed assets	1,175,000				1,175,000
Total operating expenses	46,591,000	65,322,000	58,463,000	70,108,000	90,702,000
INCOME (LOSS) FROM OPERATIONS	8,299,000	(24,713,000)	(6,508,000)	(25,265,000)	22,241,000
NON-OPERATING INCOME (EXPENSE):					
Interest income	7,000	6,000	142,000	6,000	10,000

Interest expense	(22,251,000)	(24,850,000)		(28,243,000)	(46,739,000)
Loss on extinguishment of debt					(6,686,000)
Other, net	(242,000)	671,000	2,673,000	660,000	(122,000)
Total non-operating income (expense)	(22,486,000)	(24,173,000)	2,815,000	(27,577,000)	(53,537,000)
INCOME (LOSS) BEFORE INCOME TAXES	(14,187,000)	(48,886,000)	(3,693,000)	(52,842,000)	(31,296,000)
PROVISION (BENEFIT) FOR INCOME TAXES	(3,788,000)	(18,707,000)	2,681,000	(20,221,000)	(10,262,000)
NET INCOME (LOSS) BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(10,399,000)	(30,179,000)	(6,374,000)	(32,621,000)	(21,034,000)
NET INCOME (LOSS)	$ (10,399,000)	$ (30,179,000)	$ (6,374,000)	$ (32,621,000)	$ (21,034,000)

Note 13 - Share-Based Compensation (Tables)

	6 Months Ended Nov. 30, 2012
Schedule of Share-based Payment Award, Stock Options, Valuation Assumptions [Table Text Block]	

Risk-free interest rate (1)	0.24%
Expected volatility (2)	50.00%
Expected life (years) (3)	4.70
Expected dividend yield (4)	-

Schedule of Share-based Compensation, Stock Options, Activity [Table Text Block]

	Number of Shares	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life (years)	Aggregate Intrinsic Value (1)
				(in thousands)
Outstanding at May 31, 2012	139,779	$ 100.00		
Granted	5,000	100.00		
Exercised	-	-		
Forfeited	(1,200)	100.00		
Expired	(160)	100.00		
Outstanding at November 30, 2012	143,419	$ 100.00	9.1	$ -
Exercisable at November 30, 2012	-	$ -	-	$ -

	Number of Shares	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life (years)	Aggregate Intrinsic Value (1)
				(in thousands)
Outstanding at May 31, 2012	135,779	$ 100.00		
Granted	5,000	$ 100.00		
Exercised	-	-		
Forfeited	(1,500)	-		
Expired	-	-		
Outstanding at November 30, 2012	139,279	$ 100.00	9.1	$ -
Exercisable at November 30, 2012	-	$ -	-	$ -

Schedule of Share-based Compensation, Restricted Stock and Restricted Stock Units Activity [Table Text Block]

	Number of Shares	Weighted-Average Grant-Date Fair Value
Nonvested stock outstanding at May 31, 2012	2,100	$ 78.64
Granted	-	-
Vested	-	-
Forfeited	-	-
Nonvested stock outstanding at November 30, 2012	2,100	$ 78.64

	Number of Shares	Weighted-Average Grant-Date Fair Value
Stock appreciation rights outstanding at May 31, 2012	87,000	$ 20.59
Granted	29,700	20.59
Vested	-	-
Forfeited	(6,600)	20.59
Cancelled/Expired	(5,000)	20.59
Stock appreciation rights outstanding at November 30, 2012	105,100	$ 20.59

Schedule of Compensation Cost for Share-based Payment Arrangements, Allocation of Share-based Compensation Costs by Plan [Table Text Block]

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Share-based compensation	$ 342	$ -
Tax benefit	(139)	-
Share-based compensation, net	$ 203	$ -

	Six Months Ended November 30, 2012	Successor August 20, 2011 Through November 30, 2011	Predecessor June 1, 2011 Through August 19, 2011
Share-based compensation	$ 856	$ -	$ 16,233
Tax benefit	(333)	-	(5,682)
Share-based compensation, net	$ 523	$ -	$ 10,551

Note 7 - Intangible Assets (Detail) - Future Amortization Expense (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012
2013	$ 49,754
2014	49,754
2015	49,754
2016	49,754
2017	$ 49,463

Note 13 - Share-Based Compensation (Detail) - Stock Option Activity (USD $) In Thousands, except Share data, unless otherwise specified	12 Months Ended		
	May 31, 2012	Nov. 30, 2012	
Stock Options [Member]			
Outstanding at May 31, 2012	139,779		
Outstanding at May 31, 2012 (in Dollars per share)	$ 100.00		
Outstanding at May 31, 2012 (in Dollars)			[1]
Granted	5,000		
Granted (in Dollars per share)	$ 100.00		
Exercised	0		
Exercised (in Dollars per share)	$ 0		
Forfeited	(1,200)		
Forfeited (in Dollars per share)	$ 100.00		
Expired	(160)		
Expired (in Dollars per share)	$ 100.00		
Outstanding at August 20, 2011	143,419		
Outstanding at August 20, 2011 (in Dollars per share)	$ 100.00		
Outstanding at August 20, 2011	9 years 36 days		
Outstanding at August 20, 2011 (in Dollars)			[1]
Exercisable at May 31, 2012	0		
Exercisable at May 31, 2012 (in Dollars per share)	$ 0		
Exercisable at May 31, 2012	0 years		
Exercisable at May 31, 2012 (in Dollars)		0	[1]
Performance Based Options [Member]			
Outstanding at May 31, 2012	135,779		
Outstanding at May 31, 2012 (in Dollars per share)	$ 100.00		
Outstanding at May 31, 2012 (in Dollars)			[1]
Granted	5,000		
Granted (in Dollars per share)	$ 100.00		
Exercised	0		
Exercised (in Dollars per share)	$ 0		
Exercised	0 years		
Exercised (in Dollars)		0	[1]
Forfeited	(1,500)		
Expired	0		
Expired (in Dollars per share)	$ 0		
Outstanding at August 20, 2011	139,279		
Outstanding at August 20, 2011 (in Dollars per share)	$ 100.00		
Outstanding at August 20, 2011	9 years 36 days		

Outstanding at August 20, 2011 (in Dollars)	0	[1]	[1]
Exercisable at May 31, 2012	0		
Exercisable at May 31, 2012 (in Dollars per share)	$ 0		
Exercisable at May 31, 2012	0 years		
Exercisable at May 31, 2012 (in Dollars)		$ 0	[1]

[1] The aggregate intrinsic value in the above table represents the total pre-tax amount that a participant would receive if the option had been exercised on the last day of the respective fiscal period. Options that are underwater are not included in the intrinsic value amount.

Note 10 - Derivative Financial Instruments (Detail) - Interest Expense on Derivatives (USD $) In Thousands, unless otherwise specified	3 Months Ended	6 Months Ended
	Nov. 30, 2011	Nov. 30, 2012
Interest expense (effective)	$ (220)	$ (518)
Interest expense (ineffective)		$ (7)

Note 5 - Property And Equipment (Detail) (USD $)	3 Months Ended		6 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011
Depreciation	$ 5,200,000	$ 4,800,000	$ 10,100,000	$ 8,600,000
Gain (Loss) on Sale of Property Plant Equipment	(1,175,000)		(1,175,000)	
Construction in Progress [Member]				
Gain (Loss) on Sale of Property Plant Equipment	$ 1,200,000			

Note 3 - Related Party Transactions	6 Months Ended Nov. 30, 2012
Related Party Transactions Disclosure [Text Block]	**3. RELATED PARTY TRANSACTIONS** In connection with the Acquisition, the Company entered into a management services agreement with TPG Capital. Pursuant to such agreement, and in exchange for on-going consulting and management advisory services that will be provided to the Company, TPG Capital will receive an aggregate annual monitoring fee of $3.0 million that is prepaid quarterly. In the quarters ended November 30, 2012 and November 30, 2011, $1.1 million and $0.8 million, respectively was incurred for monitoring fees and other expenses and is included in general and administrative expenses in the consolidated statement of operations. During the fiscal 2013 period and Successor fiscal 2012 period, approximately $2.2 million and $0.9 million, respectively was incurred for monitoring fees and other expenses and are included in general and administrative expenses in the consolidated statement of operations.

Note 11 - Fair Value (Detail) (USD $) In Millions, unless otherwise specified	Nov. 30, 2012
Notes [Member]	
Long-term Debt, Fair Value	$ 451.0
Term Loans [Member]	
Long-term Debt, Fair Value	$ 608.9

Note 2 - Acquisition (Detail) - Intangible Assets Acquired (USD $) In Thousands, unless otherwise specified	3 Months Ended	6 Months Ended
	Aug. 19, 2011	Nov. 30, 2012
	$ 779,860	
Customer Relationships [Member]		
Intangible Asset - Fair Value	455,000	
Intangible Asset - Useful Life	20 years	20 years
Existing technology and trade names [Member]		
Intangible Asset - Fair Value	266,000	
Intangible Asset - Useful Life	11 years	11 years
Corporate trade name [Member]		
Intangible Asset - Fair Value	40,000	
Intangible Asset - Useful Life	15 years	15 years
Below market leasehold interests [Member]		
Intangible Asset - Fair Value	860	
Intangible Asset - Useful Life	5 years	5 years
In-process research and development [Member]		
Intangible Asset - Fair Value	$ 18,000	

Note 5 - Property And Equipment (Tables)

6 Months Ended Nov. 30, 2012

Property, Plant and Equipment [Table Text Block]

	November 30, 2012	May 31, 2012
Land	$ 313	$ 301
Buildings and improvements	2,495	2,304
Leasehold improvements	12,389	11,994
Capital work-in-progress	3,830	4,545
Furniture and fixtures	2,099	1,966
Machinery, equipment, and instruments	63,717	55,271
	84,843	76,381
Less accumulated depreciation	(20,355)	(11,719)
Property and equipment, net	$ 64,488	$ 64,662

Note 4 - Inventories (Tables)

	6 Months Ended Nov. 30, 2012	
	November 30, 2012	**May 31, 2012**
Schedule of Inventory, Current [Table Text Block]		
Raw materials and supplies	$ 11,115	$10,228
Work in process	4,401	3,550
Finished goods	21,245	19,592
	$ 36,761	$33,370

Note 9 - Long-Term Debt (Detail) - Long Term Debt (Parentheticals) (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	May 31, 2012
Term Loan [Member]		
Debt discounts (in Dollars)	$ 13,082	$ 16,821
Notes [Member]		
Debt discounts (in Dollars)	$ 4,602	$ 4,821

Note 2 - Acquisition (Detail) - Summarized Results of Operations (Pro Forma) (USD $) In Thousands, unless otherwise specified	6 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011
Revenue	$ 167,210	$ 169,335
Net loss	$ (21,034)	$ (38,114)

Note 6 - Goodwill (Tables)

Schedule of Goodwill [Table Text Block]	6 Months Ended Nov. 30, 2012	
	November 30, 2012	May 31, 2012
Balance at beginning of period	$ 966,338	$ -
Additions:		
Acquisition of Immucor, Inc.	-	972,295
Foreign currency translation adjustment	2,183	(5,957)
Balance at end of period	$ 968,521	$ 966,338

Note 7 - Intangible Assets (Tables)

	6 Months Ended Nov. 30, 2012
Schedule of Intangible Assets [Table Text Block]	(table below)

	Weighted Average Life (yrs)	November 30, 2012 Cost	November 30, 2012 Accumulated Amortization (in thousands)	November 30, 2012 Net	May 31, 2012 Cost	May 31, 2012 Accumulated Amortization (in thousands)	May 31, 2012 Net
Intangible assets subject to amortization:							
Customer relationships	20	$451,358	$ (29,150)	$422,208	$449,665	$ (17,799)	$431,866
Existing technology / trade names	11	266,000	(31,258)	234,742	266,000	(19,076)	246,924
Corporate trade name	15	40,000	(3,421)	36,579	40,000	(2,088)	37,912
Below market leasehold interests	5	860	(221)	639	860	(135)	725
Deferred licensing costs	6	99	(13)	86	99	(4)	95
Total amortizable assets		758,317	(64,063)	694,254	756,624	(39,102)	717,522
Intangible assets not subject to amortization:							
In-process research and development		18,000	-	18,000	18,000	-	18,000
Total non-amortizable assets		18,000	-	18,000	18,000	-	18,000
Intangible assets, net		$776,317	$ (64,063)	$712,254	$774,624	$ (39,102)	$735,522

Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block]

Year Ending May 31:	
2013	$ 49,754
2014	49,754
2015	49,754
2016	49,754
2017	49,463

Note 2 - Acquisition

6 Months Ended Nov. 30, 2012

Schedule of Business Acquisitions, by Acquisition [Table Text Block]

2. ACQUISITION

The Company was acquired on August 19, 2011 (the “Acquisition Date”) through the Acquisition described in Note 1.

The Acquisition has been accounted for as a business combination. Acquisition-related transaction costs include investment banking, legal and accounting fees, and other external costs directly related to the Acquisition. Transaction costs paid at closing totaled $88.3 million and include $42.5 million that was capitalized as deferred financing costs and $16.9 million which was incurred by the Company and included in general and administrative expense in the Predecessor fiscal 2012 period. The remaining $28.9 million was incurred by the Parent but paid by the Company out of equity proceeds. These costs have been reflected on the balance sheet as a reduction of the capital contribution from the Parent. In addition, the Company paid $2.0 million of transaction costs prior to closing that is also included in general and administrative expense in the Predecessor fiscal 2012 period.

Sources and Uses of Funds

The sources and uses of funds in connection with the Acquisition are summarized below (in thousands):

Sources:	
Proceeds from Term Loan	$ 596,550
Proceeds from Notes	394,856
Proceeds from equity contributions	735,187
Company cash used in transaction	301,053
	$ 2,027,646
Uses:	
Equity purchase price	$ 1,939,387
Transaction costs	88,259
	$ 2,027,646

Purchase Price Allocation

The Acquisition was recorded under the acquisition method of accounting by the Parent and pushed-down to the Company by allocating the purchase consideration of $1.9 billion to the cost of the assets acquired, including intangible assets, based on their estimated fair values at the Acquisition Date. The allocation of purchase price is based on management’s judgment after evaluating several factors, including, but not limited to, valuation assessments of tangible and intangible assets. The excess of the total purchase price over the fair value of assets acquired and the liabilities assumed of $972.3 million is recorded as goodwill. The goodwill arising from the Acquisition consists largely of the commercial potential of the Company and the value of the assembled workforce.

The following sets forth the Company's purchase price allocation (in thousands):

Cash on hand	$ 322,963
Accounts receivable	66,781
Inventories	60,000
Property and equipment	64,683
Intangible assets	779,860
Goodwill	972,295
Current liabilities	(53,429)
Deferred revenue obligation	(4,107)
Deferred tax assets and liabilities, net	(273,962)
Other assets and liabilities, net	4,303
Total purchase price allocation:	$ 1,939,387

The Company has acquired intangible assets, not including goodwill, totaling approximately $779.9 million in the Acquisition. The amortization of these intangibles is not deductible for tax purposes and hence the Company has recorded a deferred tax liability of approximately $291.9 million to offset the future book amortization related to these intangibles. None of the goodwill of approximately $972.3 million resulting from the Acquisition is deductible for tax purposes.

Identifiable Intangible Assets

In performing the purchase price allocation, the Company considered, among other factors, the intended future use of acquired assets, analyses of historical financial performance and estimates of future performance. The following table sets forth the components of intangible assets as of the Acquisition Date (in thousands):

Intangible Asset	Fair Value	Useful Life
Customer relationships	$ 455,000	20
Existing technology and trade names	266,000	11
Corporate trade name	40,000	15
Below market leasehold interests	860	5
In-process research and development	18,000	n/a
	$ 779,860	

Customer relationships represent the fair value of the existing customer base.

Existing technologies relate to the serology instrument platforms (Galileo, NEO, and Echo); the Company's proprietary Capture reagent technology; and the molecular immunohematology technology.

Corporate trade name represents the Immucor® company brand. Immucor is well recognized by customers as a company that provides an extensive selection of quality products including products that are not available elsewhere in the marketplace.

Below market leasehold interests represents the Company's interest in the current leases, which provide for payments below comparable leases obtainable contemporaneously with the Acquisition.

Useful lives of the amortizable intangible assets were based on estimated economic useful lives and are being amortized using the straight-line method.

In-process research and development relates primarily to the molecular immunohematology business. The other projects valued relate to technological improvements for the serology instrument platforms, and generally are applicable to the current NEO and Echo instruments, and thus will be able to yield a cash flow impact relatively quickly upon approval and launch. In-process research and development is not amortized, but will be evaluated on a periodic basis to determine which projects remain in process. When a project is completed, its value will be amortized over the useful life. If a project is abandoned, its value is written off.

Pro forma Financial Information

The financial information in the table below summarizes the results of operations of the Company on a pro forma basis, as though the Acquisition had occurred at June 1, 2010. The pro forma financial information is presented for informational purposes only and is not indicative of the results of operations that would have been achieved if the Acquisition had taken place at the beginning of the earliest period presented. Such pro forma financial information is based on the historical financial statements of the Company. This pro forma financial information is based on estimates and assumptions, which have been made solely for purposes of developing such pro forma information, including, without limitation, purchase accounting adjustments. The pro forma financial information presented below also includes depreciation and amortization based on the valuation of the Company's tangible assets and identifiable intangible assets, interest expense and management fee resulting from the Acquisition. The pro forma financial information presented below does not reflect any synergies or operating cost reductions that may be achieved.

	Six Months Ended	
	November 30, 2012	**November 30, 2011**
	(in thousands)	
Revenue	$ 167,210	$ 169,335
Net loss	$ (21,034)	$ (38,114)

Note 8 - Deferred Financing Costs (Tables)

	6 Months Ended Nov. 30, 2012	
Schedule of Condensed Cash Flow Statement [Table Text Block]		
	November 30, 2012	May 31, 2012
Balance at beginning of period	$ 38,769	$ -
Debt issuance costs (See Note 9)	2,528	42,474
Loss on extinguishment of debt	(3,953)	-
Amortization	(2,389)	(3,705)
Balance at end of period	$ 34,955	$ 38,769

Note 2 - Acquisition (Detail) (USD $)	May 31, 2012	Aug. 19, 2011
Business Acquisition, Cost of Acquired Entity, Transaction Costs	$ 2,000,000	$ 88,259,000
Business Acquisition, Cost of Acquired Entity, Purchase Price		1,939,387,000
Business Acquisition, Purchase Price Allocation, Goodwill Amount		972,295,000
Business Acquisition, Purchase Price Allocation, Amortizable Intangible Assets		779,860,000
Deferred Tax Liabilities, Other		291,900,000
Capitalized [Member]		
Business Acquisition, Cost of Acquired Entity, Transaction Costs		42,500,000
Expensed [Member]		
Business Acquisition, Cost of Acquired Entity, Transaction Costs		16,900,000
Paid from Equity Proceeds [Member]		
Business Acquisition, Cost of Acquired Entity, Transaction Costs		$ 28,900,000

Note 8 - Deferred Financing Costs (Detail) - Changes in Deferred Financing Costs (USD $)	6 Months Ended	
	Nov. 30, 2012	May 31, 2012
Balance at beginning of period	$ 38,769,000	
Debt issuance costs (See Note 9)	2,528,000	42,474,000
Loss on extinguishment of debt	(6,686,000)	
Amortization	(2,389,000)	(3,705,000)
Balance at end of period	34,955,000	38,769,000
Deferred Financing Costs [Member]		
Loss on extinguishment of debt	$ (3,953,000)	

Note 15 - Segment and Geographic Information (Detail) - Sales by Geographic Segment (USD $) In Thousands, unless otherwise specified	3 Months Ended				6 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
Sales:					
Net Sales	$ 82,056	$ 83,035	$ 74,910	$ 94,425	$ 167,210
Income (loss) from operations	8,299	(24,713)	(6,508)	(25,265)	22,241
Unaffiliated Customers [Member] | United States [Member]					
Sales:					
Net Sales	56,069	56,465	52,364	63,995	115,615
Unaffiliated Customers [Member] | Europe [Member]					
Sales:					
Net Sales	17,229	18,249	15,100	20,943	33,561
Unaffiliated Customers [Member] | Other Geographic Area [Member]					
Sales:					
Net Sales	8,758	8,321	7,446	9,487	18,034
Unaffiliated Customers [Member] | Consolidated [Member]					
Sales:					
Net Sales	82,056	83,035	74,910	94,425	167,210
Affiliates [Member] | United States [Member]					
Sales:					
Net Sales	6,847	4,052	3,679	4,426	13,246
Affiliates [Member] | Europe [Member]					
Sales:					
Net Sales	4,317	3,790	3,992	4,300	8,190
Affiliates [Member] | Other Geographic Area [Member]					
Sales:					
Net Sales	79	124	110	124	204
Affiliates [Member] | Geographical Intersegment, Eliminations [Member]					
Sales:					
Net Sales	(11,243)	(7,966)	(7,781)	(8,850)	(21,640)
Total [Member] | United States [Member]					
Sales:					
Net Sales	62,916	60,517	56,043	68,421	128,861
Total [Member] | Europe [Member]					
Sales:					

Net Sales	21,546	22,039	19,092	25,243	41,751
Total [Member] | Other Geographic Area [Member]					
Sales:					
Net Sales	8,837	8,445	7,556	9,611	18,238
Total [Member] | Geographical Intersegment, Eliminations [Member]					
Sales:					
Net Sales	(11,243)	(7,966)	(7,781)	(8,850)	(21,640)
Total [Member] | Consolidated [Member]					
Sales:					
Net Sales	82,056	83,035	74,910	94,425	167,210
United States [Member]					
Sales:					
Income (loss) from operations	5,629	(23,849)	(10,298)	(24,668)	15,594
Europe [Member]					
Sales:					
Income (loss) from operations	2,158	(1,287)	1,619	(1,056)	4,557
Other Geographic Area [Member]					
Sales:					
Income (loss) from operations	512	423	2,171	459	2,090
Consolidated [Member]					
Sales:					
Income (loss) from operations	$ 8,299	$ (24,713)	$ (6,508)	$ (25,265)	$ 22,241

Consolidated Balance Sheets (Current Period Unaudited) (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	May 31, 2012
CURRENT ASSETS:		
Cash and cash equivalents	$ 19,013	$ 18,578
Trade accounts receivable, net of allowance for doubtful accounts of $628 and $612 at November 30, 2012 and May 31, 2012, respectively	60,731	66,392
Inventories	36,761	33,370
Deferred income tax assets, current portion	5,634	5,489
Prepaid expenses and other current assets	11,087	11,738
Total current assets	133,226	135,567
PROPERTY AND EQUIPMENT, Net	64,488	64,662
GOODWILL	968,521	966,338
INTANGIBLE ASSETS, Net	712,254	735,522
DEFERRED FINANCING COSTS, Net	34,955	38,769
OTHER ASSETS	8,340	8,295
Total assets	1,921,784	1,949,153
CURRENT LIABILITIES:		
Accounts payable	14,328	12,734
Accrued expenses and other current liabilities	37,116	41,356
Income taxes payable	3,762	3,654
Deferred revenue, current portion	2,476	2,606
Current portion of long-term debt, net of debt discounts	5,108	3,922
Total current liabilities	62,790	64,272
LONG-TERM DEBT, Net of debt discounts	987,070	986,361
DEFERRED REVENUE	335	431
DEFERRED INCOME TAX LIABILITIES	232,778	245,496
OTHER LONG-TERM LIABILITIES	15,923	15,215
Total liabilities	1,298,896	1,311,775
COMMITMENTS AND CONTINGENCIES (Note 17)	0	0
SHAREHOLDERS' EQUITY:		
Common stock, $0.00 par value, 100 shres authorized, issued and outstanding as of November 30, 2012 and May 31, 2012	0	0
Additional paid-in capital	707,842	706,986
Accumulated deficit	(70,899)	(49,865)
Accumulated other comprehensive loss	(14,055)	(19,743)
Total shareholders' equity	622,888	637,378
Total liabilities and shareholders' equity	$ 1,921,784	$ 1,949,153

Note 3 - Related Party Transactions (Detail) (USD $) In Millions, unless otherwise specified	3 Months Ended		6 Months Ended	
	Nov. 30, 2012	Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2011
Asset Management Fees	$ 1.1	$ 0.8	$ 2.2	$ 0.9
TPG Capital [Member]				
Asset Management Fees	$ 3.0			

Condensed Consolidated Statements of Cash Flows (Unaudited) (USD $) In Thousands, unless otherwise specified	3 Months Ended		6 Months Ended
	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
OPERATING ACTIVITIES:			
Net loss	$ (6,374)	$ (32,621)	$ (21,034)
Adjustments to reconcile net loss to net cash (used in) provided by operating activities:			
Depreciation and amortization	4,321	19,333	34,893
Non-cash interest expense		2,032	3,411
Loss on disposition and retirement of fixed assets	135	110	1,358
Loss on extinguishment of debt			6,686
Provision for doubtful accounts	185	287	16
Share-based compensation expense	16,233		856
Deferred income taxes	(3,974)	(14,009)	(13,153)
Changes in operating assets and liabilities:			
Accounts receivable, trade	(3,938)	(2,979)	7,130
Income taxes	3,317	(9,784)	(115)
Inventories	(3,242)	16,471	(9,226)
Other assets	6,459	235	810
Accounts payable	(4,023)	3,276	1,506
Deferred revenue	(920)	(415)	(278)
Accrued expenses and other liabilities	17,409	19,947	(4,310)
Cash provided by operating activities	25,588	1,883	8,550
INVESTING ACTIVITIES:			
Purchases of property and equipment	(2,265)	(2,513)	(4,028)
Acquisition of Immucor, Inc., net of cash		(1,939,387)	
Cash used in investing activities	(2,265)	(1,941,900)	(4,028)
FINANCING ACTIVITIES:			
Proceeds from long-term debt		991,406	142,147
Proceeds from capital contributions, net of costs		706,233	
Payment of debt issuance costs		(42,474)	(2,528)
Repayments of long-term debt			(145,002)
Proceeds from revolving credit facility			24,000
Repayments of revolving credit facility			(23,000)
Repurchase of common stock	(458)		
Proceeds from exercise of stock options	524		
Cash (used in) provided by financing activities	66	1,655,165	(4,383)
EFFECT OF EXCHANGE RATES ON CASH AND CASH EQUIVALENTS	(3,029)	(1,236)	296
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	20,360	(286,088)	435
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	302,603	322,963	18,578
CASH AND CASH EQUIVALENTS AT END OF PERIOD	322,963	36,875	19,013

SUPPLEMENTAL INFORMATION:			
Income taxes paid, net of refunds	3,414	3,553	2,548
Interest paid	0	11,629	44,608
NON-CASH INVESTING AND FINANCING ACTIVITIES:			
Movement from inventory to property and equipment of instruments placed on rental agreements	1,618	4,996	6,340
Exchange of debt instruments due to debt amendment			$ 468,241

Note 10 - Derivative Financial Instruments (Detail) (USD $) In Millions, unless otherwise specified	Nov. 30, 2012	Aug. 30, 2011
Derivative, Notional Amount (in Dollars)		$ 320
Derivative, Lower Fixed Interest Rate Range	1.25%	1.50%
Derivative, Average Fixed Interest Rate	1.59%	1.80%

Note 11 - Fair Value (Tables)

Fair Value, Assets and Liabilities Measured on Nonrecurring Basis, Valuation Techniques [Table Text Block]

6 Months Ended Nov. 30, 2012

Description	November 30, 2012	Fair Value at Reporting Date Using Level 1	Level 2	Level 3
Derivatives				
Interest rate swaps (included in other liabilities)	$ (2,563)	$ -	$(2,563)	$ -

Description	May 31, 2012	Fair Value at Reporting Date Using Level 1	Level 2	Level 3
Derivatives				
Interest rate swaps (included in other liabilities)	$ (2,198)	$ -	$ (2,198)	$ -

Note 13 - Share-Based Compensation (Detail) (USD $)	1 Months Ended Jun. 30, 2011	6 Months Ended Nov. 30, 2012
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period	3 years	
Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value (in Dollars per share)		$ 27.73
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value (in Dollars per share)	$ 19.85	
Successor [Member] | Restricted Stock [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period		2 years
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized (in Dollars)		$ 100,000
Successor [Member] | Service Vested Options [Member]		
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized (in Dollars)		3,000,000
Successor [Member] | Performance Vested Options [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Grants in Period, Weighted Average Grant Date Fair Value (in Dollars per share)		$ 20.59
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized (in Dollars)		2,400,000
Employee Service Share-based Compensation, Nonvested Awards, Total Compensation Cost Not yet Recognized, Period for Recognition		3 years 255 days
Successor [Member] | Cash Settled Stock Appreciation Rights [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Vested and Expected to Vest, Exercisable, Aggregate Intrinsic Value (in Dollars)		$ 2,200,000
Successor [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Number of Shares Authorized		514,631
Share-based Compensation Arrangement by Share-based Payment Award, Award Vesting Period		5 years
Share Based Compensation Performance Objective Measurement Period		four
Share-based Compensation Arrangement by Share-based Payment Award, Number of Shares Available for Grant		124,733
Stock Incentive Plan [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period	162,535	
Restricted Stock Units (RSUs) [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Grants in Period	228,890	

Note 16 - Condensed Consolidating Financial Information Of Guarantor Subsidiary

Cost and Equity Method Investments Disclosure [Text Block]

6 Months Ended

Nov. 30, 2012

16. CONDENSED CONSOLIDATING FINANCIAL INFORMATION OF GUARANTOR SUBSIDIARY

The Company has outstanding certain indebtedness that is guaranteed by its U.S. subsidiary. However, the indebtedness is not guaranteed by the Company's foreign subsidiaries. The guarantor subsidiary is wholly owned and the guarantee is made on a joint and several basis and is full and unconditional. Separate consolidated financial statements of the guarantor subsidiary have not been presented because management believes that such information would not be material to investors. However, condensed consolidating financial information is presented. The condensed consolidating financial information of the Company is as follows:

Balance Sheets

IMMUCOR, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATING BALANCE SHEETS
November 30, 2012

(in thousands)

(Unaudited)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 1,146	$ -	$ 17,960	$ (93)	$ 19,013
Accounts receivable, net	26,836	605	33,290	-	60,731
Intercompany receivable	49,042	78	3,748	(52,868)	-
Inventories	23,828	2,174	10,759	-	36,761
Deferred income tax assets, current portion	4,168	531	935	-	5,634
Prepaid expenses and other current assets	5,302	31,353	5,041	(30,609)	11,087
Total current assets	110,322	34,741	71,733	(83,570)	133,226
PROPERTY AND EQUIPMENT, Net	42,220	2,841	19,427	-	64,488
INVESTMENT IN SUBSIDIARIES	171,300	-	4	(171,304)	-
GOODWILL	903,512	6,659	58,350	-	968,521
INTANGIBLE ASSETS, Net	658,559	10,330	43,365	-	712,254
DEFERRED FINANCING COSTS, Net	34,955	-	-	-	34,955

OTHER ASSETS	7,816	7,125	415	(7,016)	8,340
Total assets	$1,928,684	$ 61,696	$ 193,294	$ (261,890)	$1,921,784
LIABILITIES AND SHAREHOLDERS' EQUITY					
CURRENT LIABILITIES:					
Accounts payable	$ 10,295	$ 1,271	$ 2,762	$ -	$ 14,328
Intercompany payable	918	45,798	6,152	(52,868)	-
Accrued expenses and other current liabilities	27,963	1,198	8,048	(93)	37,116
Income taxes payable	30,724	-	3,647	(30,609)	3,762
Deferred revenue, current portion	1,338	17	1,121	-	2,476
Current portion of long-term debt, net of debt discounts	5,108	-	-	-	5,108
Total current liabilities	76,346	48,284	21,730	(83,570)	62,790
LONG-TERM DEBT, NET OF DEBT DISCOUNTS	987,070	-	-	-	987,070
DEFERRED REVENUE	312	-	23	-	335
DEFERRED INCOME TAX LIABILITIES	227,324	-	12,470	(7,016)	232,778
OTHER LONG-TERM LIABILITIES	14,744	-	1,179	-	15,923
Total liabilities	1,305,796	48,284	35,402	(90,586)	1,298,896
SHAREHOLDERS' EQUITY:					
Total shareholders' equity	622,888	13,412	157,892	(171,304)	622,888
Total liabilities and shareholders' equity	$1,928,684	$ 61,696	$ 193,294	$ (261,890)	$1,921,784

IMMUCOR, INC. AND SUBSIDIARIES

CONDENSED CONSOLIDATING BALANCE SHEETS

May 31, 2012

(in thousands)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 8,093	$ -	$ 10,629	$ (144)	$ 18,578

Accounts receivable, net	27,542	489	38,361	-	66,392
Intercompany receivable	46,856	23	7,610	(54,489)	-
Inventories	21,697	1,438	10,235		33,370
Deferred income tax assets, current portion	4,168	531	790	-	5,489
Prepaid expenses and other current assets	6,336	31,227	4,784	(30,609)	11,738
Total current assets	114,692	33,708	72,409	(85,242)	135,567
PROPERTY AND EQUIPMENT, Net	44,103	1,407	19,152	-	64,662
INVESTMENT IN SUBSIDIARIES	162,895	-	4	(162,899)	-
GOODWILL	903,512	6,659	56,167	-	966,338
INTANGIBLE ASSETS, Net	682,187	10,438	42,897	-	735,522
DEFERRED FINANCING COSTS	38,769	-	-	-	38,769
OTHER ASSETS	7,817	5,558	370	(5,450)	8,295
Total assets	$1,953,975	$ 57,770	$ 190,999	$ (253,591)	$1,949,153
LIABILITIES AND SHAREHOLDERS' EQUITY					
CURRENT LIABILITIES:					
Accounts payable	$ 9,816	$ 1,145	$ 1,773	$ -	$ 12,734
Intercompany payable	190	39,177	15,122	(54,489)	-
Accrued expenses and other current liabilities	31,250	1,421	8,829	(144)	41,356
Income taxes payable	30,719	-	3,544	(30,609)	3,654
Deferred revenue, current portion	1,270	20	1,316	-	2,606
Current portion of long term debt, net of debt discounts	3,922	-	-	-	3,922
Total current liabilities	77,167	41,763	30,584	(85,242)	64,272
LONG TERM DEBT, NET OF DEBT DISCOUNTS	986,361	-	-	-	986,361
DEFERRED REVENUE	391	-	40	-	431
DEFERRED INCOME TAX LIABILITIES	238,582	-	12,364	(5,450)	245,496
OTHER LONG-TERM LIABILITIES	14,096	-	1,119	-	15,215
Total liabilities	1,316,597	41,763	44,107	(90,692)	1,311,775
SHAREHOLDERS' EQUITY:					
Total shareholders' equity	637,378	16,007	146,892	(162,899)	637,378

Total liabilities and shareholders' equity	$1,953,975	$ 57,770	$ 190,999	$ (253,591)	$1,949,153

Statements of Operations for the Quarter

IMMUCOR, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENTS OF OPERATIONS

Quarter Ended November 30, 2012

(in thousands)

(Unaudited)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 61,454	$ 1,462	$ 30,383	$ (11,243)	$ 82,056
COST OF SALES (exclusive of amortization shown separately below)	20,036	1,034	17,339	(11,243)	27,166
GROSS MARGIN	41,418	428	13,044	-	54,890
OPERATING EXPENSES:					
Research and development	3,075	1,462	-	-	4,537
Selling and marketing	6,744	477	5,720	-	12,941
Distribution	2,935	44	1,742	-	4,721
General and administrative	8,080	400	2,333	-	10,813
Amortization of intangibles	11,771	54	579	-	12,404
Loss on disposition of fixed assets	1,175	-	-	-	1,175
Total operating expenses	33,780	2,437	10,374	-	46,591
INCOME (LOSS) FROM OPERATIONS	7,638	(2,009)	2,670	-	8,299
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	28	(21)	7
Interest expense	(22,267)	-	(5)	21	(22,251)
Other, net	(157)	-	(85)	-	(242)
Total non-operating income (expense)	(22,424)	-	(62)	-	(22,486)
(LOSS) INCOME BEFORE INCOME TAXES	(14,786)	(2,009)	2,608	-	(14,187)

(BENEFIT) PROVISION FOR INCOME TAXES	(3,894)	(853)	959	-	(3,788)
NET (LOSS) INCOME BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(10,892)	(1,156)	1,649	-	(10,399)
Net Income (Loss) of consolidated subsidiaries	493	-	-	(493)	-
NET (LOSS) INCOME	$ (10,399)	$ (1,156)	$ 1,649	$ (493)	$ (10,399)

IMMUCOR, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENTS OF OPERATIONS
Quarter Ended November 30, 2011

(in thousands)

(Unaudited)

	Successor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 59,202	$ 1,315	$ 30,484	$ (7,966)	$ 83,035
COST OF SALES (exclusive of amortization shown separately below)	27,826	1,370	21,196	(7,966)	42,426
GROSS MARGIN	31,376	(55)	9,288	-	40,609
OPERATING EXPENSES:					
Research and development	2,099	3,012	35	-	5,146
Selling and marketing	4,979	543	4,411	-	9,933
Distribution	2,756	37	1,783	-	4,575
General and administrative	7,847	596	2,762	-	11,205
Amortization of intangibles	11,251	50	1,161	-	12,463
Certain litigation expenses	22,000	-	-	-	22,000
Total operating expenses	50,932	4,238	10,152	-	65,322
LOSS FROM OPERATIONS	(19,556)	(4,293)	(864)	-	(24,713)
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	43	(37)	6
Interest expense	(24,863)	-	(24)	37	(24,850)
Other, net	605	-	66	-	671
Total non-operating income (expense)	(24,258)	-	85	-	(24,173)

LOSS BEFORE INCOME TAXES	(43,814)	(4,293)	(779)	-	(48,886)
BENEFIT FOR INCOME TAXES	(16,850)	(1,555)	(302)	-	(18,707)
LOSS BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(26,964)	(2,738)	(477)	-	(30,179)
Net (loss) income of consolidated subsidiaries	(3,215)	-	-	3,215	-
NET (LOSS) INCOME	$ (30,179)	$ (2,738)	$ (477)	$ 3,215	$ (30,179)

IMMUCOR, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENTS OF OPERATIONS

Six Months Ended November 30, 2012

(in thousands)

(Unaudited)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 125,958	$ 2,903	$ 59,989	$ (21,640)	$ 167,210
COST OF SALES (exclusive of amortization shown separately below)	40,063	1,951	33,893	(21,640)	54,267
GROSS MARGIN	85,895	952	26,096	-	112,943
OPERATING EXPENSES:					
Research and development	6,283	3,105	34	-	9,422
Selling and marketing	13,702	938	10,522	-	25,162
Distribution	5,810	87	3,332	-	9,229
General and administrative	15,629	874	4,426	-	20,929
Amortization of intangibles	23,542	108	1,135	-	24,785
Loss on disposition of fixed assets	1,175	-	-	-	1,175
Certain litigation expenses	-	-	-	-	-
Total operating expenses	66,141	5,112	19,449	-	90,702
INCOME (LOSS) FROM OPERATIONS	19,754	(4,160)	6,647	-	22,241
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	39	(29)	10
Interest expense	(46,755)	-	(13)	29	(46,739)
Loss on extinguishment of debt	(6,686)	-	-	-	(6,686)
Other, net	(180)	-	58	-	(122)

Total non-operating income (expense)	(53,621)	-	84	-	(53,537)
(LOSS) INCOME BEFORE INCOME TAXES	(33,867)	(4,160)	6,731	-	(31,296)
(BENEFIT) PROVISION FOR INCOME TAXES	(10,979)	(1,565)	2,282	-	(10,262)
NET (LOSS) INCOME BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(22,888)	(2,595)	4,449	-	(21,034)
Net Income (Loss) of consolidated subsidiaries	1,854	-	-	(1,854)	-
NET (LOSS) INCOME	$ (21,034)	$ (2,595)	$ 4,449	$ (1,854)	$ (21,034)

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF OPERATIONS
August 20, 2011 through November 30, 2011

(in thousands)

(Unaudited)

	Successor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 66,921	$ 1,500	$ 34,854	$ (8,850)	$ 94,425
COST OF SALES (exclusive of amortization shown separately below)	32,659	1,596	24,177	(8,850)	49,582
GROSS MARGIN	34,262	(96)	10,677	-	44,843
OPERATING EXPENSES:					
Research and development	2,387	3,343	39	-	5,769
Selling and marketing	5,556	609	4,880	-	11,045
Distribution	3,156	41	2,028	-	5,225
General and administrative	8,302	653	3,004	-	11,959
Amortization of intangibles	12,731	56	1,323	-	14,110
Certain litigation expenses	22,000	-	-	-	22,000
Total operating expenses	54,132	4,702	11,274	-	70,108
INCOME (LOSS) FROM OPERATIONS	(19,870)	(4,798)	(597)	-	(25,265)
NON-OPERATING INCOME (EXPENSE):					
Interest income	-	-	54	(48)	6
Interest expense	(28,263)	-	(28)	48	(28,243)

Other, net	606	-	54		660
Total non-operating income (expense)	(27,657)	-	80	-	(27,577)
INCOME (LOSS) BEFORE INCOME TAXES	(47,527)	(4,798)	(517)	-	(52,842)
PROVISION (BENEFIT) FOR INCOME TAXES	(18,161)	(1,732)	(328)	-	(20,221)
NET INCOME (LOSS) BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(29,366)	(3,066)	(189)	-	(32,621)
Net Income (Loss) of consolidated subsidiaries	(3,255)	-	-	3,255	-
NET INCOME (LOSS)	$ (32,621)	$ (3,066)	$ (189)	$ 3,255	$ (32,621)

IMMUCOR, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF OPERATIONS
June 1, 2011 through August 19, 2011

(in thousands)

(Unaudited)

	Predecessor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
NET SALES	$ 55,063	$ 980	$ 26,648	$ (7,781)	$ 74,910
COST OF SALES (exclusive of amortization shown separately below)	17,070	722	12,944	(7,781)	22,955
GROSS MARGIN	37,993	258	13,704	-	51,955
OPERATING EXPENSES:					
Research and development	2,390	2,471	34	-	4,895
Selling and marketing	5,321	568	4,621	-	10,510
Distribution	2,331	34	1,587	-	3,952
General and administrative	33,903	657	3,615	-	38,175
Amortization of intangibles	117	757	57	-	931
Total operating expenses	44,062	4,487	9,914	-	58,463
(LOSS) INCOME FROM OPERATIONS	(6,069)	(4,229)	3,790	-	(6,508)
NON-OPERATING INCOME (EXPENSE):					
Interest income	46	-	117	(21)	142
Interest expense	-	-	(21)	21	-
Other, net	(246)	14	2,905	-	2,673

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Total non-operating income (expense)	(200)	14	3,001	-	2,815
(LOSS) INCOME BEFORE INCOME TAXES	(6,269)	(4,215)	6,791	-	(3,693)
(BENEFIT) PROVISION FOR INCOME TAXES	1,497	(1,598)	2,782	-	2,681
NET (LOSS) INCOME BEFORE EARNINGS OF CONSOLIDATED SUBSIDIARIES	(7,766)	(2,617)	4,009	-	(6,374)
Net (Loss) Income of consolidated subsidiaries	1,392	-	-	(1,392)	-
NET (LOSS) INCOME	$ (6,374)	$ (2,617)	$ 4,009	$ (1,392)	$ (6,374)

Statements of Cash Flows for the Year to Date

IMMUCOR, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATING CASH FLOW INFORMATION
Six Months Ended November 30, 2012

(in thousands)

(Unaudited)

	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Net cash provided by (used in) operating activities	$ (142)	$ 1,748	$ 6,852	$ 92	$ 8,550
Net cash provided by (used in) investing activities	(2,422)	(1,604)	(2)	$ -	(4,028)
Net cash provided by financing activities	(4,383)	-	-	$ -	(4,383)
Effect of exchange rate changes on cash and cash equivalents	-	-	481	$ (185)	296
Increase (decrease) in cash and cash equivalents	(6,947)	144	7,331	(93)	435
Cash and cash equivalents at beginning of period	8,093	(144)	10,629	-	18,578
Cash and cash equivalents at end of period	$ 1,146	$ -	$ 17,960	(93)	$ 19,013

IMMUCOR, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATING CASH FLOW INFORMATION
August 20, 2011 through November 30, 2011

(in thousands)

(Unaudited)

	Successor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Net cash provided by (used in) operating activities	$ (1,664)	$ 199	$ 13,581	$ (10,233)	$ 1,883
Net cash used in investing activities	(1,941,000)	(199)	(701)	-	(1,941,900)
Net cash provided by (used in) financing activities	1,655,166	-	(10,753)	10,752	1,655,165
Effect of exchange rate changes on cash and cash equivalents	-	-	(717)	(519)	(1,236)
Increase (decrease) in cash and cash equivalents	(287,498)	-	1,410	-	(286,088)
Cash and cash equivalents at beginning of period	314,304	(89)	8,748	-	322,963
Cash and cash equivalents at end of period	$ 26,806	$ (89)	$ 10,158	$ -	$ 36,875

IMMUCOR, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATING CASH FLOW INFORMATION
June 1, 2011 through August 19, 2011

(in thousands)

(Unaudited)

	Predecessor				
	Immucor, Inc.	Guarantor	Non-Guarantors	Eliminations	Total
Net cash provided by (used in) operating activities	$ 64,243	$ 144	$ (13,821)	$ (24,978)	$ 25,588
Net cash used in investing activities	(393)	(153)	(1,719)	-	(2,265)
Net cash provided by (used in) financing activities	68	-	(25,085)	25,083	66
Effect of exchange rate changes on cash and cash equivalents	-	-	(2,924)	(105)	(3,029)
Increase (decrease) in cash and cash equivalents	63,918	(9)	(43,549)	-	20,360
Cash and cash equivalents at beginning of period	250,386	(80)	52,297	-	302,603
Cash and cash equivalents at end of period	$ 314,304	$ (89)	$ 8,748	$ -	$ 322,963

Note 12 - Comprehensive Loss (Tables)	6 Months Ended Nov. 30, 2012		
Schedule of Accumulated Other Comprehensive Income (Loss) [Table Text Block]		November 30, 2012	May 31, 2012
	Foreign currency translation adjustment	$ (12,343)	$(18,385)
	Cash flow hedge, net of tax	(1,712)	(1,358)
	Accumulated other comprehensive loss	$ (14,055)	$(19,743)

Note 18 - Recent Accounting Pronouncements

New Accounting Pronouncements, Policy [Policy Text Block]

6 Months Ended
Nov. 30, 2012

18. RECENT ACCOUNTING PRONOUNCEMENTS

In July, 2012 the FASB issued No. ASU 2012-02: *Intangibles – Goodwill and Other (Topic 350)* (“ASU 2012-12”) which provides the option first to assess qualitative factors to determine whether the existence of events and circumstances indicates that it is more likely than not that the indefinite-lived intangible asset is impaired. If, after assessing the totality of events and circumstances, the Company concludes that it is not more likely than not that the indefinite-lived intangible asset is impaired, then the entity is not required to take further action. The Company also has the option to bypass the qualitative assessment for any indefinite-lived intangible asset in any period and proceed directly to performing the quantitative impairment test. ASU 2012-02 is effective for annual and interim impairment tests performed for fiscal periods beginning after September 15, 2012, which corresponds to the Company’s first quarter of fiscal 2014. The Company has decided on early adoption which is permitted. The adoption of ASU 2012-02 is not expected have a material impact on the Company’s consolidated financial statements.

In December 2011, the FASB issued ASU No. 2011-11: *Disclosures about Offsetting Assets and Liabilities* (“ASU 2011-11”) which requires an entity to disclose information about offsetting and related arrangements to ensure that the users of the Company’s financial statements can understand the effect that offsetting has on the Company’s financial position. ASU 2011-11 is effective for annual periods beginning on or after January 1, 2013, which corresponds to the Company’s first quarter of fiscal 2014. Retrospective application is required for all comparative periods presented. The adoption of ASU 2011-11 is not expected have a material impact on the Company’s consolidated financial statements.

The FASB issues ASUs to amend the authoritative literature in Accounting Standards Codification. There have been a number of ASUs to date that amend the original text of the ASC. Except for those listed above, those issued to date either (i) provide supplemental guidance, (ii) are technical corrections or (iii) are not applicable to the Company. Additionally, there were various other accounting standards and interpretations issued during the quarter ended November 30, 2012 that the Company has not been required to adopt, none of which is expected to have a material impact on the Company’s consolidated financial statements and the notes thereto going forward.

Note 13 - Share-Based Compensation (Detail) - Restricted Stock Activity (USD $)	1 Months Ended	6 Months Ended	
	Jun. 30, 2011	Nov. 30, 2012 Restricted Stock [Member]	Nov. 30, 2012 Stock Appreciation Rights (SARs) [Member]
Stock outstanding at May 31, 2012		2,100	87,000
Stock outstanding at May 31, 2012 (in Dollars per share)		$ 78.64	$ 20.59
Granted			29,700
Granted (in Dollars per share)	$ 19.85		$ 20.59
Vested		0	0
Vested (in Dollars per share)		$ 0	$ 0
Forfeited		0	(6,600)
Forfeited (in Dollars per share)		$ 0	$ 20.59
Cancelled/Expired			(5,000)
Cancelled/Expired (in Dollars per share)			$ 20.59
Stock outstanding at August 20, 2011		2,100	105,100
Stock outstanding at August 20, 2011 (in Dollars per share)		$ 78.64	$ 20.59

Note 1 - Nature of Business and Basis of Presentation	6 Months Ended Nov. 30, 2012
Organization, Consolidation and Presentation of Financial Statements Disclosure [Text Block]	(see below)

1. NATURE OF BUSINESS AND BASIS OF PRESENTATION

Nature of Business

Immucor, Inc. ("Immucor" and, together with its wholly owned subsidiaries, the "Company") develops, manufactures and sells a complete line of reagents and automated systems used primarily by hospitals, donor centers and reference laboratories in a number of tests performed to detect and identify certain properties of human blood for the purpose of blood transfusion. The Company distributes its products globally through both direct affiliate offices and third-party distribution arrangements.

Basis of Presentation

The Company was acquired on August 19, 2011 through a merger transaction with IVD Acquisition Corporation ("Merger Sub"), a wholly owned subsidiary of IVD Intermediate Holdings B, Inc. (the "Parent"). The Parent is a wholly owned indirect subsidiary of IVD Holdings, Inc. which was formed by investment funds affiliated with TPG Capital, L.P. ("TPG Capital"). The acquisition was accomplished through a merger of the Merger Sub with and into Immucor, with Immucor being the surviving company (the "Acquisition"). As a result of the merger, Immucor became a wholly owned subsidiary of Parent. Prior to August 19, 2011, Immucor operated as a public company with common stock traded on the NASDAQ Stock Market.

Immucor continued as the same legal entity after the Acquisition. However, a new accounting basis was established upon treating the merger as a business combination. The accompanying unaudited consolidated statements of operations and comprehensive loss are presented for the quarter ended November 30, 2012 and the quarter ended November 30, 2011. In addition, the accompanying unaudited consolidated statements of operations, comprehensive loss and cash flows are presented for the six months ending November 30, 2012 and November 30, 2011, which is presented in two periods: the Predecessor fiscal 2012 period (June 1, 2011 to August 19, 2011) and the Successor fiscal 2012 period (August 20, 2011 to November 30, 2011), which relate to the period preceding the Acquisition and the period succeeding the Acquisition during the prior fiscal year. Although the accounting policies followed by the Company are consistent for the Predecessor and Successor periods, financial information for such periods has been prepared under two different historical-cost bases of accounting and is therefore not comparable. The results of the periods presented are not necessarily indicative of the results that may be achieved for the year ending May 31, 2013, or any other period.

The accompanying consolidated financial statements are unaudited and have been prepared in accordance with U.S. generally accepted accounting principles ("U.S. GAAP") for interim financial information, and the Securities and Exchange Commission's ("SEC") instructions for Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. In the opinion of management, all adjustments, consisting of normal recurring adjustments, considered necessary for a fair presentation of the unaudited consolidated financial statements have been recorded in the interim periods presented. These unaudited consolidated financial statements should be read in conjunction with the Company's audited, consolidated financial statements and related notes for the year ended May 31, 2012, included in the Company's Annual Report on Form 10-K filed on July 27, 2012.

Basis of Consolidation

The consolidated financial statements include the accounts of Immucor and all its subsidiaries. All significant intercompany balances and transactions have been eliminated in consolidation.

Consolidated Balance Sheets (Current Period Unaudited) (Parentheticals) (USD $) In Thousands, except Share data, unless otherwise specified	Nov. 30, 2012	May 31, 2012
Allowance for doubtful accounts receivable (in Dollars)	$ 628	$ 612
Common stock, par value (in Dollars per share)	$ 0.00	$ 0.00
Common stock, shares authorized (in Shares)	100	100
Common stock, shares issued (in Shares)	100	100
Common stock, shares outstanding (in Shares)	100	100

Note 11 - Fair Value	6 Months Ended Nov. 30, 2012
Fair Value Disclosures [Text Block]	**11. FAIR VALUE**

The Company uses a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

- Level 1—Quoted prices in active markets for identical assets or liabilities.
- Level 2—Observable inputs, other than quoted prices included in Level 1, such as quoted prices for markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3—Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

Derivative instruments measured at fair value as of November 30, 2012 and May 31, 2012, and their classification on the consolidated balance sheets are presented as follows (in thousands):

		Fair Value at Reporting Date Using		
Description	**November 30, 2012**	**Level 1**	**Level 2**	**Level 3**
Derivatives				
Interest rate swaps (included in other liabilities)	$ (2,563)	$ -	$ (2,563)	$ -

		Fair Value at Reporting Date Using		
Description	**May 31, 2012**	**Level 1**	**Level 2**	**Level 3**
Derivatives				
Interest rate swaps (included in other liabilities)	$ (2,198)	$ -	$ (2,198)	$ -

The Level 2 inputs used to calculate fair value were interest rates, volatility and credit derivative markets.

Financial assets and liabilities

The fair values of the Notes and the Term Loan Facility are estimated to be $451.0 million and $608.9 million, respectively, at November 30, 2012 based on recent trades of these debt instruments.

The carrying amounts reported in the consolidated balance sheets for cash and cash equivalents, accounts receivable, accounts payable and other current liabilities approximate fair value because of their short-term nature.

Document And Entity Information	6 Months Ended Nov. 30, 2012	Dec. 31, 2012
Document and Entity Information [Abstract]		
Entity Registrant Name	IMMUCOR INC	
Document Type	10-Q	
Current Fiscal Year End Date	--05-31	
Entity Common Stock, Shares Outstanding		100
Amendment Flag	false	
Entity Central Index Key	0000736822	
Entity Current Reporting Status	Yes	
Entity Voluntary Filers	No	
Entity Filer Category	Non-accelerated Filer	
Entity Well-known Seasoned Issuer	No	
Document Period End Date	Nov. 30, 2012	
Document Fiscal Year Focus	2012	
Document Fiscal Period Focus	Q2	

Note 12 - Comprehensive Loss	6 Months Ended Nov. 30, 2012
Comprehensive Income (Loss) Note [Text Block]	**12. COMPREHENSIVE LOSS**

The components of accumulated other comprehensive loss as of November 30, 2012 and May 31, 2012 are as follows (in thousands):

	November 30, 2012	May 31, 2012
Foreign currency translation adjustment	$ (12,343)	$ (18,385)
Cash flow hedge, net of tax	(1,712)	(1,358)
Accumulated other comprehensive loss	$ (14,055)	$ (19,743)

Condensed Consolidated Statements of Operations (Unaudited) (USD $) In Thousands, unless otherwise specified	3 Months Ended				6 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
NET SALES	$ 82,056	$ 83,035	$ 74,910	$ 94,425	$ 167,210
COST OF SALES (exclusive of amortization shown separately below)	27,166	42,426	22,955	49,582	54,267
GROSS MARGIN	54,890	40,609	51,955	44,843	112,943
OPERATING EXPENSES:					
Research and development	4,537	5,146	4,895	5,769	9,422
Selling and marketing	12,941	9,933	10,510	11,045	25,162
Distribution	4,721	4,576	3,952	5,225	9,229
General and administrative	10,813	11,205	38,175	11,959	20,929
Amortization of intangibles	12,404	12,462	931	14,110	24,785
Loss on disposition and retirement of fixed assets	1,175				1,175
Certain litigation expenses		22,000		22,000	
Total operating expenses	46,591	65,322	58,463	70,108	90,702
INCOME (LOSS) FROM OPERATIONS	8,299	(24,713)	(6,508)	(25,265)	22,241
NON-OPERATING INCOME (EXPENSE):					
Interest income	7	6	142	6	10
Interest expense	(22,251)	(24,850)	0	(28,243)	(46,739)
Loss on extinguishment of debt					(6,686)
Other, net	(242)	671	2,673	660	(122)
Total non-operating expense	(22,486)	(24,173)	2,815	(27,577)	(53,537)
LOSS BEFORE INCOME TAXES	(14,187)	(48,886)	(3,693)	(52,842)	(31,296)
BENEFIT FOR INCOME TAXES	(3,788)	(18,707)	2,681	(20,221)	(10,262)
NET LOSS	$ (10,399)	$ (30,179)	$ (6,374)	$ (32,621)	$ (21,034)

Note 6 - Goodwill	6 Months Ended Nov. 30, 2012
Goodwill Disclosure [Text Block]	**6. GOODWILL**

Goodwill consists of the following (in thousands):

	November 30, 2012	May 31, 2012
Balance at beginning of period	$ 966,338	$ -
Additions:		
Acquisition of Immucor, Inc.	-	972,295
Foreign currency translation adjustment	2,183	(5,957)
Balance at end of period	$ 968,521	$ 966,338

Note 5 - Property And Equipment	6 Months Ended Nov. 30, 2012
Property, Plant and Equipment Disclosure [Text Block]	5. **PROPERTY AND EQUIPMENT**

Property and equipment consists of the following (in thousands):

	November 30, 2012	May 31, 2012
Land	$ 313	$ 301
Buildings and improvements	2,495	2,304
Leasehold improvements	12,389	11,994
Capital work-in-progress	3,830	4,545
Furniture and fixtures	2,099	1,966
Machinery, equipment, and instruments	63,717	55,271
	84,843	76,381
Less accumulated depreciation	(20,355)	(11,719)
Property and equipment, net	$ 64,488	$ 64,662

Depreciation expense was $5.2 million and $4.8 million for the three month fiscal periods ended November 30, 2012 and November 30, 2011, respectively. Depreciation expense was $10.1 million and $8.6 million for the six month 2013 and 2012 fiscal periods ended November 30, 2012 and November 30, 2011, respectively. Depreciation expense is primarily included in cost of sales in the consolidated statements of operations.

During the second quarter of fiscal 2013, the Company recognized a disposition loss of $1.2 million to reduce certain capital work-in-progress equipment associated with a high speed filling project to its estimated salvage value. The project was determined to be no longer economically viable during the second quarter of fiscal 2013 and management therefore decided to retire or dispose of the equipment.

For the year ended May 31, 2012, certain amounts within property and equipment have been reclassified for presentation purposes. There has been no change in accumulated depreciation or the total property and equipment, net.

Note 17 - Commitments and Contingencies	6 Months Ended Nov. 30, 2012
Commitments and Contingencies Disclosure [Text Block]	**17. COMMITMENTS AND CONTINGENCIES**

17.

COMMITMENTS AND CONTINGENCIES

In October 2007, the Company reported that the Federal Trade Commission (“FTC”) was investigating whether Immucor violated federal antitrust laws or engaged in unfair methods of competition through three acquisitions made in the period from 1996 through 1999, and whether Immucor or others engaged in unfair methods of competition by restricting price competition. On January 10, 2013 the Federal Trade Commission informed the Company that it has closed its 2007 investigation of the Company.

Private securities litigation in the U.S. District Court of North Georgia against the Company and certain of its current and former directors and officers asserts federal securities fraud claims on behalf of a putative class of purchasers of the Company’s common stock between October 19, 2005 and June 25, 2009. The case alleges that the defendants violated Sections 10(b) and 20(a) of the Securities Exchange Act of 1934, as amended, by failing to disclose that Immucor had violated the antitrust laws, and challenges the sufficiency of the Company’s disclosures about the results of FDA inspections and the Company’s quality control efforts. In June 2011, the Court dismissed the complaint and closed the case. In September 2011, plaintiffs filed a notice of appeal to the U.S. Court of Appeals for the Eleventh Circuit. In December 2012, the Company entered into a settlement agreement with the plaintiff class representatives in these actions. The proposed settlement is covered under the Company’s insurance and is not expected to impact financial results. Final approval is pending.

Other than as set forth above, the Company is not currently subject to any material legal proceedings, nor, to its knowledge, is any material legal proceeding threatened against the Company. However, from time to time, the Company may become a party to certain legal proceedings in the ordinary course of business.

Note 13 - Share-Based Compensation	6 Months Ended Nov. 30, 2012
Disclosure of Share-based Compensation Arrangements by Share-based Payment Award [Table Text Block]	

13. SHARE-BASED COMPENSATION

Successor share-based compensation

Plan summary

The IVD Holdings Inc. 2011 Equity Incentive Plan (the "2011 Plan") was established in December 2011 by the Company's indirect parent company, IVD Holdings Inc. ("Holdings"). Under the 2011 Plan, awards of stock options, stock appreciation rights, restricted stock, unrestricted stock, stock units, performance awards and any other awards that are convertible into or based on stock can be granted as incentive or compensation to employees, non-employee directors, consultants or advisors of the Company and Holdings. The share-based compensation expense relating to awards to those persons has been pushed down from IVD Holdings Inc. to the Company.

A maximum of 514,631 shares of stock in Holdings may be delivered in satisfaction of, or may underlie, awards under the Plan. Stock option awards are granted with either time based vesting or performance based vesting. The time-vested options typically vest over a five year period (20% per year). The performance-vested options vest in tranches upon the achievement of certain performance objectives, which are measured over approximately a four year period. The stock appreciation rights vest only on the occurrence of a liquidity event. These awards have a 10 year term. Restricted stock unit awards typically vest over a two year period (50% per year) and do not have a contractual term. Upon vesting, restricted stock units are settled in shares of Holding's common stock.

Valuation method used and assumptions

The Company estimates the fair value of stock options and stock appreciation rights using a Monte Carlo simulation approach. Key input assumptions used to estimate the fair value of stock options and stock appreciation rights include the value of common stock, expected term until the exercise of the equity award, the expected volatility of the equity value, risk-free rates of return and dividend yields, if any. The Company estimated the fair value of options and stock appreciation rights at the grant date using the following weighted average assumptions:

Risk-free interest rate (1)	0.24%
Expected volatility (2)	50.00%
Expected life (years) (3)	4.70
Expected dividend yield (4)	-

1. Based on the U.S. Constant Maturity Treasury (CMT) curve in effect at the time of award.
2. Expected stock price volatility is based on the average historical volatility of the Company when it was publicly traded and weekly stock returns of comparable

companies during the period corresponding to the expected life of the options and stock appreciation rights.
3. Represents the period of time options are expected to remain outstanding.
4. The Company has not paid dividends on its common stock and does not expect to pay dividends on its common stock in the near future.

Stock options

Service vested options

Compensation cost for stock options with tiered vesting terms is recognized on a straight-line basis over the vesting periods. Activity for the service vested options was as follows for the period ended November 30, 2012:

	Number of Shares	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life (years)	Aggregate Intrinsic Value (1)
				(in thousands)
Outstanding at May 31, 2012	139,779	$ 100.00		
Granted	5,000	100.00		
Exercised	-	-		
Forfeited	(1,200)	100.00		
Expired	(160)	100.00		
Outstanding at November 30, 2012	143,419	$ 100.00	9.1	$ -
Exercisable at November 30, 2012	-	$ -	-	$ -

(1) The aggregate intrinsic value in the above table represents the total pre-tax amount that a participant would receive if the option had been exercised on the last day of the respective fiscal period. Options that are underwater are not included in the intrinsic value amount.

The weighted-average grant-date fair value of share options granted during the period ended November 30, 2012 was $27.73.

As of November 30, 2012, there was $3.0 million of total unrecognized compensation cost related to nonvested service-based stock option awards. This compensation cost is expected to be recognized over a weighted average period of approximately 3.7 years.

Performance vested options

Compensation cost for performance based stock options is recognized when the achievement of the performance conditions is considered probable. Management reassesses at each reporting date whether satisfaction of the performance condition is probable. If changes in the estimated outcome of the performance conditions affect the quantity of the awards expected to vest, the cumulative effect of the change is recognized in the period of change. As of November 30, 2012, management believes the achievement of the performance conditions related to the performance based stock options is probable. Accordingly, the Company has recognized expense on these awards. Activity for the performance based options was as follows for the period ended November 30, 2012:

	Number of Shares	Weighted Average Exercise Price	Weighted Average Remaining Contractual Life (years)	Aggregate Intrinsic Value (1)
				(in thousands)
Outstanding at May 31, 2012	135,779	$ 100.00		
Granted	5,000	$ 100.00		
Exercised	-	-		
Forfeited	(1,500)	-		
Expired	-	-		
Outstanding at November 30, 2012	139,279	$ 100.00	9.1	$ -
Exercisable at November 30, 2012	-	$ -	-	$ -

(1) The aggregate intrinsic value in the above table represents the total pre-tax amount that a participant would receive if the option had been exercised on the last day of the respective fiscal period. Options that are underwater are not included in the intrinsic value amount.

The weighted-average grant-date fair value of share options granted during the period ended November 30, 2012 was $20.59.

As of November 30, 2012, there was $2.4 million of total unrecognized compensation cost related to nonvested performance-based stock option awards. This compensation cost is expected to be recognized over a weighted average period of approximately 3.7 years.

Restricted stock units

The fair value of restricted stock is estimated using the Monte Carlo simulation approach described above and is then discounted due to non-marketability. The following is a summary of the changes in nonvested restricted stock units for the period ended November 30, 2012:

	Number of Shares	Weighted-Average Grant-Date Fair Value
Nonvested stock outstanding at May 31, 2012	2,100	$ 78.64
Granted	-	-
Vested	-	-
Forfeited	-	-
Nonvested stock outstanding at November 30, 2012	2,100	$ 78.64

As of November 30, 2012, there was $0.1 million of total unrecognized compensation cost related to nonvested restricted stock awards. This compensation cost is expected to be recognized over the weighted average period of approximately 1.1 years.

Stock appreciation rights

The stock appreciation rights that have been awarded are performance-based, cash-settled awards, which require liability treatment. The performance condition linked to vesting of these awards is a liquidity event. As of November 30, 2012, management has determined that the satisfaction of that performance condition is not considered probable. Therefore, no expense or liability has been recognized.

The following is a summary of the changes in cash-settled stock appreciation rights for the period ended November 30, 2012:

	Number of Shares	Weighted-Average Grant-Date Fair Value
Stock appreciation rights outstanding at May 31, 2012	87,000	$ 20.59
Granted	29,700	20.59
Vested	-	-
Forfeited	(6,600)	20.59
Cancelled/Expired	(5,000)	20.59
Stock appreciation rights outstanding at November 30, 2012	105,100	$ 20.59

As of November 30, 2012, the fair value of the unrecognized liability relating to cash-settled stock appreciation rights was $2.2 million.

Shares available for future grants

As of November 30, 2012, a total of 124,733 shares were available for future grants.

Predecessor share-based compensation

Plan summary

The Company had a Long-Term Incentive Plan that was approved by the shareholders in 2005 (the "2005 Plan"). Under the 2005 Plan, the Company was able to award stock options, stock appreciation rights, restricted stock, deferred stock, and other performance-based awards as incentive and compensation to employees and directors. The 2005 Plan provided for accelerated vesting of option and restricted stock awards if there was a change in control, as defined in the plan. The 2005 Plan was terminated effective upon the Acquisition and no awards are currently outstanding or may be granted in the future under the 2005 Plan.

Plan activity

In an annual group grant in June 2011, the Company issued 162,535 performance based units and 228,890 restricted stock units with a grant date fair value of $19.85. These units had an original vesting period of three years.

Share-based compensation of the Predecessor reflects the fair value of employee share-based awards, including options, restricted stock, restricted stock units and performance units, which were typically recognized as expense on a straight line basis over the requisite service period of the award.

Immediately prior to the Acquisition, all outstanding awards became fully vested and the unrecognized compensation expense was recognized.

Compensation expense of Successor and Predecessor

Share-based compensation of the Successor reflects the fair value of employee share-based awards, including both performance and service vested. For service vested awards, the expense is typically recognized on a straight line basis over the requisite service period. For performance based awards, the expense is recognized when the achievement of the performance conditions is considered probable.

A summary of share-based compensation recorded in the consolidated statements of operations for the quarter ended November 30, 2012 and the Successor and Predecessor periods in the prior year is as follows (in thousands):

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Share-based compensation	$ 342	$ -
Tax benefit	(139)	-
Share-based compensation, net	$ 203	$ -

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June 1, 2011 Through August 19, 2011
Share-based compensation	$ 856	$ -	$ 16,233
Tax benefit	(333)	-	(5,682)
Share-based compensation, net	$ 523	$ -	$ 10,551

Note 9 - Long-Term Debt

	6 Months Ended Nov. 30, 2012
Long-term Debt [Text Block]	**9. LONG-TERM DEBT**

Long-term debt consists of the following (in thousands):

	November 30, 2012	May 31, 2012
Term Loan Facility, net of $13,082 and $16,821 debt discounts, respectively (1)	$ 595,780	$ 595,104
Revolving Facility	1,000	-
Notes, net of $4,602 and $4,821 debt discounts, respectively	395,398	395,179
	992,178	990,283
Less current portion, net of discounts	(5,108)	(3,922)
Long-term debt, net of current portion	$ 987,070	$ 986,361

(1) $2,733 of the decrease in debt discounts was included in loss on debt extinguishment.

Senior Secured Credit Facilities, Security Agreement and Guaranty

In connection with the Acquisition on August 19, 2011, the Company entered into a credit agreement and related security and other agreements for (1) a $615.0 million senior secured term loan facility with Term B Loans (the "Original Term Loan Facility") and (2) a $100.0 million senior secured revolving loan facility (the "Revolving Facility," and together with the Original Term Loan Facility, the "Original Senior Credit Facilities") with certain lenders, Citibank, N.A., as administrative agent and collateral agent and the other agents party thereto. In addition to borrowings upon prior notice, the Revolving Facility includes borrowing capacity in the form of letters of credit and borrowings on same-day notice, referred to as swingline loans, in each case, up to $25.0 million, and is available in U.S. dollars, GBP, Euros, Yen, Canadian dollars and in such other currencies as the Company and the administrative agent under the Revolving Facility may agree (subject to a sublimit for such non-U.S. currencies).

On August 21, 2012, the Company, the administrative agent and the various lenders party thereto modified the Original Senior Credit Facilities by entering into Amendment No. 1 (the "Amendment") to the credit agreement. The Amendment replaced the existing Term B Loans with a new class of Term B-1 Loans in an aggregate principal amount of $610.4 million (the "Term Loan Facility"). The Term B-1 Loans mature on August 19, 2018. The Amendment also extended the maturity date of the Revolving Facility to August 19, 2017. The Term Loan Facility together with the Revolving Facility is referred to as the "Senior Credit Facilities."

As a result of the Amendment, the Company recognized a $6.7 million loss on debt extinguishment with regards to certain portions of the deferred financing costs ($4.0 million) and original issuance discount ("OID") ($2.7 million) related to the Original Term Loan Facility. The Amendment had no significant impact related to the Revolving Facility, as there was no change in the lenders or decrease in the Revolving Facility borrowing capacity. In addition, the Company capitalized $2.5 million of debt issuance costs associated with the Amendment as Deferred Financing Costs.

The credit agreement, as amended, governing the Senior Credit Facilities provides that, subject to certain conditions, the Company may request additional tranches of term loans and/or increase commitments under the Revolving Facility and/or the Term Loan Facility and/or add one or more incremental revolving credit facility tranches (provided there are no more than three such tranches with different maturity dates outstanding at any time) in an aggregate amount not to exceed (a) $150.0 million plus (b) an unlimited amount at any time, subject to compliance on a pro forma basis with a senior secured first lien net leverage ratio of no greater than 4.00 to 1.00. Availability of such additional tranches of term loans or revolving credit facilities and/or increased commitments is subject to, among other conditions, the absence of any default under the credit agreement governing the Senior Credit Facilities and the receipt of commitments by existing or additional financial institutions.

The Company is required to make scheduled principal payments on the last business day of each calendar quarter equal to 0.25% of the amended principal amount of loans under the Term Loan Facility, or $1.5 million, with the balance due and payable on August 19, 2018. The Company is also required to repay loans under the Term Loan Facility based on annual excess cash flows as defined in the credit agreement governing the Term Loan Facility and upon the occurrence of certain other events set forth in the Term Loan Facility.

Borrowings under the Senior Credit Facilities bear interest at a rate per annum equal to an applicable margin plus, at the Company's option, either (a) in the case of borrowings in U.S. dollars, a base rate determined by reference to the highest of (1) the prime rate of Citibank, N.A., (2) the federal funds effective rate plus 0.50% and (3) a LIBOR rate determined by reference to the costs of funds for U.S. dollar deposits for an interest period of one month adjusted for certain additional costs, plus 1.00% or (b) in the case of borrowings in U.S. dollars or another currency, a LIBOR rate determined by reference to the costs of funds for U.S. dollar deposits for the interest period relevant to such borrowing adjusted for certain additional costs, which, in the case of the Term Loan Facility only, shall be no less than 1.25%. The applicable margin for borrowings under the Term Loan Facility is 3.50% with respect to base rate borrowings and 4.50% with respect to LIBOR borrowings. The applicable margin for borrowings under the Revolving Facility is currently 3.50% with respect to base rate borrowings and 4.50% with respect to LIBOR borrowings. The applicable margin for borrowings under the Revolving Facility is subject to a 0.25% step-down, when the Company's senior secured net leverage ratio at the end of a fiscal quarter is less than or equal to 3:00 to 1:00. The interest rate on the term loan was 5.75% as of November 30, 2012. At November 30, 2012, there was $1.0 million of borrowings under the Revolving Facility at an average interest rate of 6.75% and no outstanding letters of credit.

Prior to the Amendment, the interest rate on the Original Term Loan Facility had a LIBOR floor of 1.50% and the applicable margin was 5.75%. The Revolving Facility's interest rates had an applicable margin of 4.75% with respect to base rate loans and 5.75% with respect to LIBOR loans. The interest rate on the Original Term Loan Facility for all periods prior to the effective date of the Amendment was 7.25%.

All obligations under the Senior Credit Facilities are unconditionally guaranteed by the Parent and certain of the Company's existing and future wholly owned domestic subsidiaries (such subsidiaries collectively, the "Subsidiary Guarantors"), and are secured, subject to certain exceptions, by substantially all of the Company's assets and the assets of the Parent and Subsidiary Guarantors, including, in each case subject to customary exceptions and exclusions:

- a first-priority pledge of all of the Company's capital stock directly held by Parent and a first-priority pledge of all of the capital stock directly held by the Company and Subsidiary Guarantors (which pledge, in the case of the capital stock of each (a) domestic subsidiary that is directly owned by the Company or by any Subsidiary Guarantor and that is a disregarded entity for United States federal income tax purposes and that has no material assets other than equity interests in one or more foreign subsidiaries that are controlled foreign corporations for United States federal income tax purposes or (b) foreign subsidiary, is limited to 65% of the stock of such subsidiary); and

- a first-priority security interest in substantially all of the Parent's, the Company's and the Subsidiary Guarantor's other tangible and intangible assets. Parent has no material operations or assets other than the capital stock of the Company.

The Senior Credit Facilities include restrictions on the Company's ability and the ability of certain of its subsidiaries to, among other things, incur or guarantee additional indebtedness, pay dividends (including to Parent) on, or redeem or repurchase capital stock, make certain acquisitions or investments, materially change its business, incur or permit to exist certain liens, enter into transactions with affiliates or sell its assets to, or merge or consolidate with or into, another company or prepay or amend subordinated or unsecured debt.

Although the Parent is not generally subject to the negative covenants under the Senior Credit Facilities, the Parent is subject to a passive holding company covenant that limits its ability to engage in certain activities other than (i) owning equity interests in the Company and holding cash or property received by the Company, (ii) maintaining its legal existence and engaging in administrative matters related to being a holding company, (iii) performing its obligations under the Senior Credit Facilities, the Senior Notes due 2019 ("Notes") and other financings not prohibited by the Senior Credit Facilities, (iv) engaging in public offerings of its securities and other equity issuances and financing activities permitted under the Senior Credit Facilities, (v) providing indemnifications to officers and directors and (vi) engaging in activities incidental to the activities described above.

In addition, the credit agreement as amended governing the Senior Credit Facilities requires the Company to comply with a maximum senior secured net leverage ratio financial maintenance covenant of 5.25 to 1.00, to be tested on the last day of each fiscal quarter. A breach of this covenant is subject to certain equity cure rights. The credit agreement governing the Senior Credit Facilities also contains certain customary representations and warranties, affirmative covenants and provisions relating to events of default, including upon change of control and a cross-default to any other indebtedness with an aggregate principal amount of $20 million or more. If an event of default occurs under the Senior Credit Facilities, the lenders may declare all amounts outstanding under the Senior Credit Facilities immediately due and payable. In such event, the lenders may exercise any rights and remedies they may have by law or agreement, including the ability to cause all or any part of the collateral securing the Senior Credit Facilities to be sold.

Indenture and the Senior Notes Due 2019

On August 19, 2011, the Company (as successor by merger to IVD Acquisition Corporation, the Merger Sub), issued $400 million in principal amount of Notes. The Notes bear interest at a rate of 11.125% per annum, and interest is payable semi-annually on February 15 and August 15 of each year. The Notes mature on August 15, 2019.

Subject to certain exceptions, the Notes are guaranteed on a senior unsecured basis by each of the Company’s current and future wholly owned domestic restricted subsidiaries (and non-wholly owned subsidiaries if such non-wholly owned subsidiaries guarantee the Company’s or another guarantor’s other capital market debt securities) that is a guarantor of certain debt of the Company or another guarantor, including the Senior Credit Facilities. The Notes are the Company’s senior unsecured obligations and rank equally in right of payment with all of the Company’s existing and future indebtedness that is not expressly subordinated in right of payment thereto. The Notes will be senior in right of payment to any future indebtedness that is expressly subordinated in right of payment thereto and effectively junior to (a) the Company’s existing and future secured indebtedness, including the Senior Credit Facilities described above, to the extent of the value of the collateral securing such indebtedness and (b) all existing and future liabilities of the Company’s non-guarantor subsidiaries.

The Indenture governing the Notes contains certain customary provisions relating to events of default and covenants, including without limitation, a cross-payment default provision and cross-acceleration provision in the case of a payment default or acceleration according to the terms of any indebtedness with an aggregate principal amount of $25 million or more, restrictions on the Company’s and certain of its subsidiaries’ ability to, among other things, incur or guarantee indebtedness; pay dividends on, redeem or repurchase capital stock; prepay, redeem or repurchase certain debt; sell or otherwise dispose of assets; make investments; issue certain disqualified or preferred equity; create liens; enter into transactions with the Company’s affiliates; designate the Company’s subsidiaries as unrestricted subsidiaries; enter into agreements restricting the Company’s restricted subsidiaries’ ability to (1) pay dividends, (2) make loans to the Company or any restricted subsidiary that is a guarantor or (3) sell, lease or transfer assets to the Company or any restricted subsidiary that is a guarantor; and consolidate, merge, or transfer all or substantially all of the Company’s assets. The covenants are subject to a number of exceptions and qualifications. Certain of these covenants, excluding without limitation those relating to transactions with the Company’s affiliates and consolidation, merger, or transfer of all or substantially all of the Company’s assets, will be suspended during any period of time that (1) the Notes have investment grade ratings and (2) no default has occurred and is continuing under the Indenture. In the event that the Notes are downgraded to below an investment grade rating, the Company and certain subsidiaries will again be subject to the suspended covenants with respect to future events.

The Company is not aware of any violations of the covenants pursuant to the terms of the Indenture or the credit agreement, as amended, governing the Senior Credit Facilities.

Future Commitments

Debt principal repayment requirements over the next five fiscal years are as follows (in thousands):

Year Ending May 31:	
2013	$ 4,052
2014	6,104
2015	6,104
2016	6,104
2017	6,104
Thereafter	981,394
	$1,009,862

Interest Expense

The significant components of interest expense are as follows (in thousands):

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Notes, including OID amortization	$ 11,236	$ 11,358
Term loan facility, including OID amortization	9,325	11,791
Amortization of deferred financing costs	1,166	1,198
Interest rate swaps	257	220
Revolving credit facility interest and fees	265	203
Other interest	2	80
Interest expense	$ 22,251	$ 24,850

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June 1, 2011 Through August 19, 2011
Notes, including OID amortization	$ 22,469	$ 12,971	$ -
Term loan facility, including OID amortization	20,900	13,462	-
Amortization of deferred financing costs	2,389	1,335	-
Interest rate swaps	525	220	-
Revolving credit facility fees	452	175	-
Other interest	4	80	-
Interest expense	$ 46,739	$ 28,243	$ -

Note 10 - Derivative Financial Instruments (Detail) - Fair Values of the Interest Rate Swap Agreements (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	May 31, 2012
Interest rate swaps (included in other liabilities)	$ (2,563)	$ (2,198)

Note 7 - Intangible Assets

6 Months Ended Nov. 30, 2012

Intangible Assets Disclosure [Text Block]

7. INTANGIBLE ASSETS

	Weighted Average Life (yrs)	November 30, 2012 Cost	November 30, 2012 Accumulated Amortization (in thousands)	November 30, 2012 Net	May 31, 2012 Cost	May 31, 2012 Accumulated Amortization (in thousands)	May 31, 2012 Net
Intangible assets subject to amortization:							
Customer relationships	20	$451,358	$ (29,150)	$422,208	$449,665	$ (17,799)	$431,866
Existing technology / trade names	11	266,000	(31,258)	234,742	266,000	(19,076)	246,924
Corporate trade name	15	40,000	(3,421)	36,579	40,000	(2,088)	37,912
Below market leasehold interests	5	860	(221)	639	860	(135)	725
Deferred licensing costs	6	99	(13)	86	99	(4)	95
Total amortizable assets		758,317	(64,063)	694,254	756,624	(39,102)	717,522
Intangible assets not subject to amortization:							
In-process research and development		18,000	-	18,000	18,000	-	18,000
Total non-amortizable assets		18,000	-	18,000	18,000	-	18,000
Intangible assets, net		$776,317	$ (64,063)	$712,254	$774,624	$ (39,102)	$735,522

A portion of the Company's customer list is held in functional currencies outside the U.S. Therefore, the stated cost as well as the accumulated amortization is affected by the fluctuation in foreign currency exchange rates.

Amortization of intangible assets was $12.4 million and $12.5 million for the three month fiscal periods ended November 30, 2012 and November 30, 2011, respectively. Amortization of intangible assets amounted to $24.8 million in fiscal 2013 compared with $14.1 million in the Successor fiscal 2012 period and $0.9 million in the Predecessor fiscal 2012 period.

The following table presents an estimate of amortization expense for each of the next five fiscal years (in thousands):

Year Ending May 31:

2013	$	49,754
2014		49,754
2015		49,754
2016		49,754
2017		49,463

Note 8 - Deferred Financing Costs	6 Months Ended Nov. 30, 2012
Other Liabilities Disclosure [Text Block]	**8. DEFERRED FINANCING COSTS**

Changes in deferred financing costs for the period ended November 30, 2012 and the year ended May 31, 2012 were as follows (in thousands):

	November 30, 2012	May 31, 2012
Balance at beginning of period	$ 38,769	$ -
Debt issuance costs (See Note 9)	2,528	42,474
Loss on extinguishment of debt	(3,953)	-
Amortization	(2,389)	(3,705)
Balance at end of period	$ 34,955	$ 38,769

Deferred financing costs are capitalized and are amortized over the life of the related debt agreements using the effective interest rate method, except the Revolving Facility which uses the straight line method.

Note 10 - Derivative Financial Instruments	6 Months Ended Nov. 30, 2012
Derivative Instruments and Hedging Activities Disclosure [Text Block]	**10. DERIVATIVE FINANCIAL INSTRUMENTS**

Interest Rate Swaps

In August 2011, during the Successor Period, the Company entered into floating-to-fixed interest rate swap agreements for an aggregate notional amount of $320 million related to a portion of the Company's floating rate indebtedness. The purpose of entering into these swaps was to eliminate all but small movements (due to possible differences in reset timing between the swap and the debt) in future debt interest payments and to protect the Company from variability in cash flows attributable to changes in LIBOR interest rates. The Company's strategy is to use a pay fixed receive floating swap to convert the current or any replacement floating rate credit facility where LIBOR is consistently applied into a USD fixed rate obligation. The only variable piece remaining is the difference in actual reset date when the swap and debt are not lined up. Consistent with the terms of the Original Term Loan Facility, these swaps included a LIBOR floor of 1.50%. These swap agreements, effective in August 2011, hedged a portion of contractual floating rate interest commitments through the expiration of the agreements in September of each year 2013 through 2016. As a result of entering into the swap agreements, the LIBOR rate associated with the hedged amount of the Company's indebtedness has been fixed at a weighted average rate of 1.80% through September 28, 2012.

In August 2012, the Company amended the interest rate swap agreements noted above effective on September 28, 2012. The purpose of entering into these swap agreements is to match the LIBOR floor in the swaps with the terms of the Term Loan Facility. Consistent with the terms of the Company's Term Loan Facility, these amended swaps include a LIBOR floor of 1.25%. These swap agreements hedge a portion of contractual floating rate interest commitments through the expiration of the agreements in September of each year 2013 through 2016. As a result of the amended swap agreements, the LIBOR rate associated with the hedged amount of the Company's indebtedness has been fixed at 1.59% after September 28, 2012.

As of the effective date, the Company designated the interest rate swap agreements as cash flow hedges. As cash flow hedges, unrealized gains are recognized as assets while unrealized losses are recognized as liabilities. The interest rate swap agreements are highly correlated to the changes in interest rates to which the Company is exposed. Unrealized gains and losses on these swaps are designated as effective or ineffective. The effective portion of such gains or losses is recorded as a component of accumulated other comprehensive income or loss, while the ineffective portion of such gains or losses will be recorded as a component of interest expense. Future realized gains and losses in connection with each required interest payment will be reclassified from accumulated other comprehensive income or loss to interest expense.

A summary of the recorded liabilities included in the consolidated balance sheet and statement of operations is as follows (in thousands):

	November 30, 2012	May 31, 2012
Interest rate swaps (included in other liabilities)	$ (2,563)	$ (2,198)

		Successor	Predecessor
Location of Loss Reclassified from Accumulated OCI into Income	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June 1, 2011 Through August 19, 2011
Interest expense (effective)	$ (518)	$ (220)	$ -
Interest expense (ineffective)	$ (7)	$ -	$ -

Note 12 - Comprehensive Loss (Detail) - The Components of Accumulated Other Comprehensive Income (Loss) (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	May 31, 2012
Foreign currency translation adjustment	$ (12,343)	$ (18,385)
Cash flow hedge, net of tax	(1,712)	(1,358)
Accumulated other comprehensive loss	$ (14,055)	$ (19,743)

Note 13 - Share-Based Compensation (Detail) - Valuation Assumptions for Stock Options	6 Months Ended Nov. 30, 2012	
Risk-free interest rate (1)	0.24%	[1]
Expected volatility (2)	50.00%	[2]
Expected life (years) (3)	4 years 255 days	[3]
Expected dividend yield (4)	0.00%	[4]

[1] Based on the U.S. Constant Maturity Treasury (CMT) curve in effect at the time of award.

[2] Expected stock price volatility is based on the average historical volatility of the Company when it was publicly traded and weekly stock returns of comparable companies during the period corresponding to the expected life of the options and stock appreciation rights.

[3] Represents the period of time options are expected to remain outstanding.

[4] The Company has not paid dividends on its common stock and does not expect to pay dividends on its common stock in the near future.

Note 11 - Fair Value (Detail) - Fair Value of Derivatives (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	May 31, 2012
Derivatives		
Interest rate swaps (included in other liabilities)	$ (2,563)	$ (2,198)
Fair Value, Inputs, Level 2 [Member]		
Derivatives		
Interest rate swaps (included in other liabilities)	$ (2,563)	$ (2,198)

Note 10 - Derivative Financial Instruments (Tables)	6 Months Ended
	Nov. 30, 2012
Schedule of Interest Rate Derivatives [Table Text Block]	

	November 30, 2012	May 31, 2012
Interest rate swaps (included in other liabilities)	$ (2,563)	$ (2,198)

Schedule of Derivative Instruments, Gain (Loss) in Statement of Financial Performance [Table Text Block]			
		Successor	Predecessor
Location of Loss Reclassified from Accumulated OCI into Income	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June 1, 2011 Through August 19, 2011
Interest expense (effective)	$ (518)	$ (220)	$ -
Interest expense (ineffective)	$ (7)	$ -	$ -

Note 7 - Intangible Assets (Detail) - Other Intangible Assets (USD $) In Thousands, unless otherwise specified	3 Months Ended Aug. 19, 2011	6 Months Ended Nov. 30, 2012	May 31, 2012
Intangible assets subject to amortization - accumulated amortization		$ (64,063)	$ (39,102)
Intangible assets not subject to amortization - net		712,254	735,522
Intangible assets, net		712,254	735,522
Intangible assets, net		(64,063)	(39,102)
Intangible assets, net		712,254	735,522
Cost [Member] | In-process research and development [Member]			
Intangible assets not subject to amortization - cost		18,000	18,000
Cost [Member] | Non-amortizable assets [Member]			
Intangible assets not subject to amortization - cost		18,000	18,000
Cost [Member] | Other Intangible Assets [Member]			
Intangible assets not subject to amortization - net		776,317	774,624
Intangible assets, net		776,317	774,624
Intangible assets, net		776,317	774,624
Cost [Member] | Customer Relationships [Member]			
Intangible assets subject to amortization - cost		451,358	449,665
Cost [Member] | Existing technology and trade names [Member]			
Intangible assets subject to amortization - cost		266,000	266,000
Cost [Member] | Corporate trade name [Member]			
Intangible assets subject to amortization - cost		40,000	40,000
Cost [Member] | Below market leasehold interests [Member]			
Intangible assets subject to amortization - cost		860	860
Cost [Member] | Deferred licensing costs [Member]			
Intangible assets subject to amortization - cost		99	99
Cost [Member]			
Intangible assets subject to amortization - cost		758,317	756,624
Net of Accumulated Amortization [Member] | In-process research and development [Member]			
Intangible assets not subject to amortization - net		18,000	18,000
Intangible assets, net		18,000	18,000
Intangible assets, net		18,000	18,000
Net of Accumulated Amortization [Member] | Non-amortizable assets [Member]			
Intangible assets not subject to amortization - net		18,000	18,000
Intangible assets, net		18,000	18,000
Intangible assets, net		18,000	18,000
Net of Accumulated Amortization [Member] | Other Intangible Assets [Member]			
Intangible assets not subject to amortization - net		712,254	735,522
Intangible assets, net		712,254	735,522

Intangible assets, net		712,254	735,522
Net of Accumulated Amortization [Member] | Customer Relationships [Member]			
Intangible assets subject to amortization - net		422,208	431,866
Net of Accumulated Amortization [Member] | Existing technology and trade names [Member]			
Intangible assets subject to amortization - net		234,742	246,924
Net of Accumulated Amortization [Member] | Corporate trade name [Member]			
Intangible assets subject to amortization - net		36,579	37,912
Net of Accumulated Amortization [Member] | Below market leasehold interests [Member]			
Intangible assets subject to amortization - net		639	725
Net of Accumulated Amortization [Member] | Deferred licensing costs [Member]			
Intangible assets subject to amortization - net		86	95
Net of Accumulated Amortization [Member]			
Intangible assets subject to amortization - net		694,254	717,522
Other Intangible Assets [Member]			
Intangible assets subject to amortization - accumulated amortization		(64,063)	(39,102)
Intangible assets, net		(64,063)	(39,102)
Customer Relationships [Member]			
Intangible assets subject to amortization - weighted average life	20 years	20 years	
Intangible assets subject to amortization - accumulated amortization		(29,150)	(17,799)
Intangible assets, net		(29,150)	(17,799)
Existing technology and trade names [Member]			
Intangible assets subject to amortization - weighted average life	11 years	11 years	
Intangible assets subject to amortization - accumulated amortization		(31,258)	(19,076)
Intangible assets, net		(31,258)	(19,076)
Corporate trade name [Member]			
Intangible assets subject to amortization - weighted average life	15 years	15 years	
Intangible assets subject to amortization - accumulated amortization		(3,421)	(2,088)
Intangible assets, net		(3,421)	(2,088)
Below market leasehold interests [Member]			
Intangible assets subject to amortization - weighted average life	5 years	5 years	
Intangible assets subject to amortization - accumulated amortization		(221)	(135)
Intangible assets, net		(221)	(135)
Deferred licensing costs [Member]			
Intangible assets subject to amortization - weighted average life		6 years	
Intangible assets subject to amortization - accumulated amortization		(13)	(4)
Intangible assets, net		$ (13)	$ (4)

Note 15 - Segment and Geographic Information	6 Months Ended Nov. 30, 2012
Segment Reporting Disclosure [Text Block]	**15. SEGMENT AND GEOGRAPHIC INFORMATION**

The Company's operations and segments are organized around geographic areas. The foreign locations principally function as distributors of products primarily developed and manufactured by the Company in North America. The accounting policies applied in the preparation of the Company's consolidated financial statements are applied consistently across all segments. Intersegment sales are recorded at market price and are eliminated in consolidation.

Net sales by product group, segment information and net export sales for the three months ended November 30, 2012 and 2011 as well as for the six months ended November 30, 2012 and for the six months ended November 30, 2011, separated into Predecessor and Successor periods, is summarized below (in thousands):

Net Sales

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Sales by product group		
Traditional reagents	$ 45,996	$ 47,696
Capture reagents	20,799	22,393
Instruments	13,567	11,458
Molecular immunohematology	1,694	1,488
Net sales	$ 82,056	$ 83,035

	Six Months Ended November 30, 2012	Successor August 20, 2011 Through November 30, 2011	Predecessor June 1, 2011 Through August 19, 2011
Sales by product group			
Traditional reagents	$ 93,042	$ 53,991	$ 42,936
Capture reagents	45,112	25,648	21,239
Instruments	25,777	13,077	9,457
Molecular immunohematology	3,279	1,709	1,278
Net sales	$ 167,210	$ 94,425	$ 74,910

Segment Information for the Quarter

	For the Quarter Ended November 30, 2012				
	U.S.	Europe	Other	Elims	Consolidated

Sales:					
Unaffiliated customers	$ 56,069	$ 17,229	$ 8,758	$ -	$ 82,056
Affiliates	6,847	4,317	79	(11,243)	-
Net Sales	$ 62,916	$ 21,546	$ 8,837	$ (11,243)	$ 82,056
Income from operations	$ 5,629	$ 2,158	$ 512	$ -	$ 8,299

	For the Quarter Ended November 30, 2011				
	U.S.	**Europe**	**Other**	**Elims**	**Consolidated**
Sales:					
Unaffiliated customers	$ 56,465	$ 18,249	$ 8,321	$ -	$ 83,035
Affiliates	4,052	3,790	124	(7,966)	-
Net Sales	$ 60,517	$ 22,039	$ 8,445	$ (7,966)	$ 83,035
(Loss) income from operations	$ (23,849)	$ (1,287)	$ 423	$ -	$ (24,713)

	For the Six Months Ended November 30, 2012				
	U.S.	**Europe**	**Other**	**Elims**	**Consolidated**
Sales:					
Unaffiliated customers	$ 115,615	$ 33,561	$ 18,034	$ -	$ 167,210
Affiliates	13,246	8,190	204	(21,640)	-
Net Sales	$ 128,861	$ 41,751	$ 18,238	$ (21,640)	$ 167,210
Income (loss) from operations	$ 15,594	$ 4,557	$ 2,090	$ -	$ 22,241

	Successor				
	August 20, 2011 through November 30, 2011				
	U.S.	**Europe**	**Other**	**Elims**	**Consolidated**
Sales:					
Unaffiliated customers	$ 63,995	$ 20,943	$ 9,487	$ -	$ 94,425
Affiliates	4,426	4,300	124	(8,850)	-
Net Sales	$ 68,421	$ 25,243	$ 9,611	$ (8,850)	$ 94,425
(Loss) income from operations	$ (24,668)	$ (1,056)	$ 459	$ -	$ (25,265)

	Predecessor				
	June 1, 2011 through August 19, 2011				
	U.S.	**Europe**	**Other**	**Elims**	**Consolidated**
Sales:					
Unaffiliated customers	$ 52,364	$ 15,100	$ 7,446	$ -	$ 74,910
Affiliates	3,679	3,992	110	(7,781)	-
Net Sales	$ 56,043	$ 19,092	$ 7,556	$ (7,781)	$ 74,910
(Loss) income from operations	$ (10,298)	$ 1,619	$ 2,171	$ -	$ (6,508)

Net Export Sales

	Quarter Ended Ended November 30, 2012	Quarter Ended Ended November 30, 2011
United States	$ 2,347	$ 1,593
Europe	2,030	1,962
Other	812	574
Total net export sales	$ 5,189	$ 4,129

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 through November 30, 2011	June 1, 2011 through August 19, 2011
United States	$ 5,888	$ 1,751	$ 1,417
Europe	3,492	2,181	964
Other	1,640	633	526
Total net export sales	$ 11,020	$ 4,565	$ 2,907

Accounting Policies, by Policy (Policies)	6 Months Ended Nov. 30, 2012
Basis of Accounting, Policy [Policy Text Block]	***Basis of Presentation*** The Company was acquired on August 19, 2011 through a merger transaction with IVD Acquisition Corporation ("Merger Sub"), a wholly owned subsidiary of IVD Intermediate Holdings B, Inc. (the "Parent"). The Parent is a wholly owned indirect subsidiary of IVD Holdings, Inc. which was formed by investment funds affiliated with TPG Capital, L.P. ("TPG Capital"). The acquisition was accomplished through a merger of the Merger Sub with and into Immucor, with Immucor being the surviving company (the "Acquisition"). As a result of the merger, Immucor became a wholly owned subsidiary of Parent. Prior to August 19, 2011, Immucor operated as a public company with common stock traded on the NASDAQ Stock Market. Immucor continued as the same legal entity after the Acquisition. However, a new accounting basis was established upon treating the merger as a business combination. The accompanying unaudited consolidated statements of operations and comprehensive loss are presented for the quarter ended November 30, 2012 and the quarter ended November 30, 2011. In addition, the accompanying unaudited consolidated statements of operations, comprehensive loss and cash flows are presented for the six months ending November 30, 2012 and November 30, 2011, which is presented in two periods: the Predecessor fiscal 2012 period (June 1, 2011 to August 19, 2011) and the Successor fiscal 2012 period (August 20, 2011 to November 30, 2011), which relate to the period preceding the Acquisition and the period succeeding the Acquisition during the prior fiscal year. Although the accounting policies followed by the Company are consistent for the Predecessor and Successor periods, financial information for such periods has been prepared under two different historical-cost bases of accounting and is therefore not comparable. The results of the periods presented are not necessarily indicative of the results that may be achieved for the year ending May 31, 2013, or any other period. The accompanying consolidated financial statements are unaudited and have been prepared in accordance with U.S. generally accepted accounting principles ("U.S. GAAP") for interim financial information, and the Securities and Exchange Commission's ("SEC") instructions for Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. In the opinion of management, all adjustments, consisting of normal recurring adjustments, considered necessary for a fair presentation of the unaudited consolidated financial statements have been recorded in the interim periods presented. These unaudited consolidated financial statements should be read in conjunction with the Company's audited, consolidated financial statements and related notes for the year ended May 31, 2012, included in the Company's Annual Report on Form 10-K filed on July 27, 2012.
Consolidation, Policy [Policy Text Block]	***Basis of Consolidation*** The consolidated financial statements include the accounts of Immucor and all its subsidiaries. All significant intercompany balances and transactions have been eliminated in consolidation.

Note 6 - Goodwill (Detail) - Goodwill (USD $) In Thousands, unless otherwise specified	6 Months Ended Nov. 30, 2012	12 Months Ended May 31, 2012
Balance at beginning of period	$ 966,338	
Additions:		
Acquisition of Immucor, Inc.		972,295
Foreign currency translation adjustment	2,183	(5,957)
Balance at end of period	$ 968,521	$ 966,338

Note 2 - Acquisition (Detail) - Sources and Uses of Funds in Connection With the Acquisition (USD $) In Thousands, unless otherwise specified	3 Months Ended		6 Months Ended		
	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012	Jan. 03, 2013	May 31, 2012
Sources:					
Proceeds from Loans		$ 991,406	$ 142,147		
Proceeds from equity contributions	735,187				
Company cash used in transaction	301,053			85,000	
	2,027,646				
Uses:					
Equity purchase price	1,939,387				
Transaction costs	88,259				2,000
	2,027,646				
Term Loans [Member]					
Sources:					
Proceeds from Loans	596,550				
Notes [Member]					
Sources:					
Proceeds from Loans	$ 394,856				

Condensed Consolidated Statements of Comprehensive Loss (Unaudited) (USD $) In Thousands, unless otherwise specified	3 Months Ended				6 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
NET LOSS	$ (10,399)	$ (30,179)	$ (6,374)	$ (32,621)	$ (21,034)
OTHER COMPREHENSIVE INCOME (LOSS):					
Foreign currency translation adjustments	2,547	(21,583)	(2,153)	(21,417)	6,042
Cash flow hedges, net of tax	(101)	(123)		(475)	(354)
OTHER COMPREHENSIVE INCOME (LOSS)	2,446	(21,706)	(2,153)	(21,892)	5,688
COMPREHENSIVE LOSS	$ (7,953)	$ (51,885)	$ (8,527)	$ (54,513)	$ (15,346)

Note 4 - Inventories

6 Months Ended
Nov. 30, 2012

Inventory Disclosure [Text Block]

4. INVENTORIES

Inventories are stated at the lower of cost (first-in, first-out basis) or market (net realizable value) net of reserves (in thousands):

	November 30, 2012	May 31, 2012
Raw materials and supplies	$ 11,115	$ 10,228
Work in process	4,401	3,550
Finished goods	21,245	19,592
	$ 36,761	$ 33,370

Note 9 - Long-Term Debt (Detail) - Interest Expense (USD $) In Thousands, unless otherwise specified	3 Months Ended				6 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
Amortization of deferred financing costs	$ 1,166	$ 1,198	$ 0	$ 1,335	$ 2,389
Interest rate swaps	257	220	0	220	525
Revolving credit facility interest and fees	265	203	0	175	452
Other interest	2	80	0	80	4
Interest expense	22,251	24,850	0	28,243	46,739
Notes [Member]					
Debt, including OID amortization	11,236	11,358	0	12,971	22,469
Term Loan [Member]					
Debt, including OID amortization	$ 9,325	$ 11,791	$ 0	$ 13,462	$ 20,900

Note 13 - Share-Based Compensation (Detail) - Share-Based Compensation (USD $) In Thousands, unless otherwise specified	3 Months Ended				6 Months Ended
	Nov. 30, 2012	Nov. 30, 2011	Aug. 19, 2011	Nov. 30, 2011	Nov. 30, 2012
Share-based compensation	$ 342	$ 0	$ 16,233	$ 0	$ 856
Tax benefit	(139)	0	(5,682)	0	(333)
Share-based compensation, net	$ 203	$ 0	$ 10,551	$ 0	$ 523

Note 2 - Acquisition (Tables)

Sources and Uses of Funds from Acquisition [Table Text Block]

	6 Months Ended Nov. 30, 2012
Sources:	
Proceeds from Term Loan	$ 596,550
Proceeds from Notes	394,856
Proceeds from equity contributions	735,187
Company cash used in transaction	301,053
	$2,027,646
Uses:	
Equity purchase price	$1,939,387
Transaction costs	88,259
	$2,027,646

Schedule of Purchase Price Allocation [Table Text Block]

Cash on hand	$ 322,963
Accounts receivable	66,781
Inventories	60,000
Property and equipment	64,683
Intangible assets	779,860
Goodwill	972,295
Current liabilities	(53,429)
Deferred revenue obligation	(4,107)
Deferred tax assets and liabilities, net	(273,962)
Other assets and liabilities, net	4,303
Total purchase price allocation:	$1,939,387

Schedule of Recognized Identified Assets Acquired and Liabilities Assumed [Table Text Block]

Intangible Asset	Fair Value	Useful Life
Customer relationships	$455,000	20
Existing technology and trade names	266,000	11
Corporate trade name	40,000	15
Below market leasehold interests	860	5
In-process research and development	18,000	n/a
	$779,860	

Business Acquisition, Pro Forma Information [Table Text Block]

Six Months Ended	
November 30, 2012	November 30, 2011
(in thousands)	

Revenue	$	167,210	$	169,335
Net loss	$	(21,034)	$	(38,114)

Note 16 - Condensed Consolidating Financial Information Of Guarantor Subsidiary (Detail) - Condensed Consolidating Balance Sheets (USD $) In Thousands, unless otherwise specified	Nov. 30, 2012	May 31, 2012	Nov. 30, 2011	Aug. 19, 2011	May 31, 2011
CURRENT ASSETS:					
Cash and cash equivalents	$ 19,013	$ 18,578	$ 36,875	$ 322,963	$ 302,603
Accounts receivable, net	60,731	66,392			
Inventories	36,761	33,370			
Deferred income tax assets, current portion	5,634	5,489			
Prepaid expenses and other current assets	11,087	11,738			
Total current assets	133,226	135,567			
PROPERTY AND EQUIPMENT, Net	64,488	64,662			
GOODWILL	968,521	966,338			
INTANGIBLE ASSETS, Net	712,254	735,522			
DEFERRED FINANCING COSTS	34,955	38,769			
OTHER ASSETS	8,340	8,295			
Total assets	1,921,784	1,949,153			
CURRENT LIABILITIES:					
Accounts payable	14,328	12,734			
Income taxes payable	3,762	3,654			
Deferred revenue, current portion	2,476	2,606			
Current portion of long term debt, net of debt discounts	5,108	3,922			
Total current liabilities	62,790	64,272			
LONG TERM DEBT, NET OF DEBT DISCOUNTS	987,070	986,361			
DEFERRED REVENUE	335	431			
DEFERRED INCOME TAX LIABILITIES	232,778	245,496			
OTHER LONG-TERM LIABILITIES	15,923	15,215			
Total liabilities	1,298,896	1,311,775			
SHAREHOLDERS' EQUITY:					
Total shareholders’ equity	622,888	637,378			
Total liabilities and shareholders’ equity	1,921,784	1,949,153			
Immucor Inc [Member]					
CURRENT ASSETS:					
Cash and cash equivalents	1,146	8,093			
Accounts receivable, net	26,836	27,542			
Intercompany receivable	49,042	46,856			
Inventories	23,828	21,697			
Deferred income tax assets, current portion	4,168	4,168			

Prepaid expenses and other current assets	5,302	6,336
Total current assets	110,322	114,692
PROPERTY AND EQUIPMENT, Net	42,220	44,103
INVESTMENT IN SUBSIDIARIES	171,300	162,895
GOODWILL	903,512	903,512
INTANGIBLE ASSETS, Net	658,559	682,187
DEFERRED FINANCING COSTS	34,955	38,769
OTHER ASSETS	7,816	7,817
Total assets	1,928,684	1,953,975
CURRENT LIABILITIES:		
Accounts payable	10,295	9,816
Intercompany payable	918	190
Accrued expenses and other current liabilities	27,963	31,250
Income taxes payable	30,724	30,719
Deferred revenue, current portion	1,338	1,270
Current portion of long term debt, net of debt discounts	5,108	3,922
Total current liabilities	76,346	77,167
LONG TERM DEBT, NET OF DEBT DISCOUNTS	987,070	986,361
DEFERRED REVENUE	312	391
DEFERRED INCOME TAX LIABILITIES	227,324	238,582
OTHER LONG-TERM LIABILITIES	14,744	14,096
Total liabilities	1,305,796	1,316,597
SHAREHOLDERS' EQUITY:		
Total shareholders’ equity	622,888	637,378
Total liabilities and shareholders’ equity	1,928,684	1,953,975
Guarantor [Member]		
CURRENT ASSETS:		
Accounts receivable, net	605	489
Intercompany receivable	78	23
Inventories	2,174	1,438
Deferred income tax assets, current portion	531	531
Prepaid expenses and other current assets	31,353	31,227
Total current assets	34,741	33,708
PROPERTY AND EQUIPMENT, Net	2,841	1,407
GOODWILL	6,659	6,659
INTANGIBLE ASSETS, Net	10,330	10,438
OTHER ASSETS	7,125	5,558
Total assets	61,696	57,770
CURRENT LIABILITIES:		
Accounts payable	1,271	1,145
Intercompany payable	45,798	39,177
Accrued expenses and other current liabilities	1,198	1,421

Deferred revenue, current portion	17	20
Total current liabilities	48,284	41,763
Total liabilities	48,284	41,763
SHAREHOLDERS' EQUITY:		
Total shareholders’ equity	13,412	16,007
Total liabilities and shareholders’ equity	61,696	57,770
Non-Guarantors [Member]		
CURRENT ASSETS:		
Cash and cash equivalents	17,960	10,629
Accounts receivable, net	33,290	38,361
Intercompany receivable	3,748	7,610
Inventories	10,759	10,235
Deferred income tax assets, current portion	935	790
Prepaid expenses and other current assets	5,041	4,784
Total current assets	71,733	72,409
PROPERTY AND EQUIPMENT, Net	19,427	19,152
INVESTMENT IN SUBSIDIARIES	4	4
GOODWILL	58,350	56,167
INTANGIBLE ASSETS, Net	43,365	42,897
OTHER ASSETS	415	370
Total assets	193,294	190,999
CURRENT LIABILITIES:		
Accounts payable	2,762	1,773
Intercompany payable	6,152	15,122
Accrued expenses and other current liabilities	8,048	8,829
Income taxes payable	3,647	3,544
Deferred revenue, current portion	1,121	1,316
Total current liabilities	21,730	30,584
DEFERRED REVENUE	23	40
DEFERRED INCOME TAX LIABILITIES	12,470	12,364
OTHER LONG-TERM LIABILITIES	1,179	1,119
Total liabilities	35,402	44,107
SHAREHOLDERS' EQUITY:		
Total shareholders’ equity	157,892	146,892
Total liabilities and shareholders’ equity	193,294	190,999
Intersegment Elimination [Member]		
CURRENT ASSETS:		
Cash and cash equivalents	(93)	(144)
Intercompany receivable	(52,868)	(54,489)
Prepaid expenses and other current assets	(30,609)	(30,609)
Total current assets	(83,570)	(85,242)
INVESTMENT IN SUBSIDIARIES	(171,304)	(162,899)
OTHER ASSETS	(7,016)	(5,450)
Total assets	(261,890)	(253,591)

CURRENT LIABILITIES:		
Intercompany payable	(52,868)	(54,489)
Accrued expenses and other current liabilities	(93)	(144)
Income taxes payable	(30,609)	(30,609)
Total current liabilities	(83,570)	(85,242)
DEFERRED INCOME TAX LIABILITIES	(7,016)	(5,450)
Total liabilities	(90,586)	(90,692)
SHAREHOLDERS' EQUITY:		
Total shareholders’ equity	(171,304)	(162,899)
Total liabilities and shareholders’ equity	(261,890)	(253,591)
Total [Member]		
CURRENT ASSETS:		
Cash and cash equivalents	19,013	18,578
Accounts receivable, net	60,731	66,392
Inventories	36,761	33,370
Deferred income tax assets, current portion	5,634	5,489
Prepaid expenses and other current assets	11,087	11,738
Total current assets	133,226	135,567
PROPERTY AND EQUIPMENT, Net	64,488	64,662
GOODWILL	968,521	966,338
INTANGIBLE ASSETS, Net	712,254	735,522
DEFERRED FINANCING COSTS	34,955	38,769
OTHER ASSETS	8,340	8,295
Total assets	1,921,784	1,949,153
CURRENT LIABILITIES:		
Accounts payable	14,328	12,734
Accrued expenses and other current liabilities	37,116	41,356
Income taxes payable	3,762	3,654
Deferred revenue, current portion	2,476	2,606
Current portion of long term debt, net of debt discounts	5,108	3,922
Total current liabilities	62,790	64,272
LONG TERM DEBT, NET OF DEBT DISCOUNTS	987,070	986,361
DEFERRED REVENUE	335	431
DEFERRED INCOME TAX LIABILITIES	232,778	245,496
OTHER LONG-TERM LIABILITIES	15,923	15,215
Total liabilities	1,298,896	1,311,775
SHAREHOLDERS' EQUITY:		
Total shareholders’ equity	622,888	637,378
Total liabilities and shareholders’ equity	$ 1,921,784	$ 1,949,153

Note 15 - Segment and Geographic Information (Tables)	6 Months Ended Nov. 30, 2012

Schedule of Segment Reporting Information, by Segment [Table Text Block]

	Quarter Ended November 30, 2012	Quarter Ended November 30, 2011
Sales by product group		
Traditional reagents	$ 45,996	$ 47,696
Capture reagents	20,799	22,393
Instruments	13,567	11,458
Molecular immunohematology	1,694	1,488
Net sales	$ 82,056	$ 83,035

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 Through November 30, 2011	June 1, 2011 Through August 19, 2011
Sales by product group			
Traditional reagents	$ 93,042	$ 53,991	$ 42,936
Capture reagents	45,112	25,648	21,239
Instruments	25,777	13,077	9,457
Molecular immunohematology	3,279	1,709	1,278
Net sales	$ 167,210	$ 94,425	$ 74,910

Schedule of Revenue from External Customers and Long-Lived Assets, by Geographical Areas [Table Text Block]

	For the Quarter Ended November 30, 2012				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					
Unaffiliated customers	$56,069	$ 17,229	$ 8,758	$ -	$ 82,056
Affiliates	6,847	4,317	79	(11,243)	-
Net Sales	$62,916	$ 21,546	$ 8,837	$(11,243)	$ 82,056
Income from operations	$ 5,629	$ 2,158	$ 512	$ -	$ 8,299

	For the Quarter Ended November 30, 2011				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					
Unaffiliated customers	$ 56,465	$ 18,249	$ 8,321	$ -	$ 83,035
Affiliates	4,052	3,790	124	(7,966)	-
Net Sales	$ 60,517	$ 22,039	$ 8,445	$(7,966)	$ 83,035
(Loss) income from operations	$(23,849)	$ (1,287)	$ 423	$ -	$ (24,713)

	For the Six Months Ended November 30, 2012				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					
Unaffiliated customers	$115,615	$33,561	$18,034	$ -	$ 167,210
Affiliates	13,246	8,190	204	(21,640)	-
Net Sales	$128,861	$41,751	$18,238	$(21,640)	$ 167,210
Income (loss) from operations	$ 15,594	$ 4,557	$ 2,090	$ -	$ 22,241

	Successor				
	August 20, 2011 through November 30, 2011				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					
Unaffiliated customers	$ 63,995	$20,943	$9,487	$ -	$ 94,425
Affiliates	4,426	4,300	124	(8,850)	-
Net Sales	$ 68,421	$25,243	$9,611	$(8,850)	$ 94,425
(Loss) income from operations	$(24,668)	$ (1,056)	$ 459	$ -	$ (25,265)

	Predecessor				
	June 1, 2011 through August 19, 2011				
	U.S.	Europe	Other	Elims	Consolidated
Sales:					
Unaffiliated customers	$ 52,364	$15,100	$7,446	$ -	$ 74,910
Affiliates	3,679	3,992	110	(7,781)	-
Net Sales	$ 56,043	$19,092	$7,556	$(7,781)	$ 74,910
(Loss) income from operations	$(10,298)	$ 1,619	$2,171	$ -	$ (6,508)

Export Sales to Unaffiliated Customers [Table Text Block]

	Quarter Ended Ended November 30, 2012	Quarter Ended Ended November 30, 2011
United States	$ 2,347	$ 1,593
Europe	2,030	1,962
Other	812	574
Total net export sales	$ 5,189	$ 4,129

		Successor	Predecessor
	Six Months Ended November 30, 2012	August 20, 2011 through November 30, 2011	June 1, 2011 through August 19, 2011

United States	$ 5,888	$ 1,751	$ 1,417
Europe	3,492	2,181	964
Other	1,640	633	526
Total net export sales	$ 11,020	$ 4,565	$ 2,907

Note 14 - Income Taxes	6 Months Ended Nov. 30, 2012
Income Tax Disclosure [Text Block]	**14. INCOME TAXES**

As a result of the Acquisition, the Company had a short tax year that coincided with the Predecessor period ending August 19, 2011. As such, the income tax provision for the Predecessor period reflects the income tax results that are expected to be reported on the short period return ending August 19, 2011. For fiscal 2013 and the Successor fiscal 2012 period, the Company estimated its annual effective rate based on projected taxable income for the remainder of the year, adjusting as necessary for discrete events occurring in a particular period. The effective tax rate is applied to pre-tax book income to arrive at a tax provision for the period.

The effective tax rate for the six month fiscal 2013 period, the Successor fiscal 2012 period from August 20, 2011 through November 30, 2011, and the Predecessor fiscal 2012 period from June 1, 2011 through August 19, 2011 was 32.8%, 38.3% and (72.6)%, respectively. The difference between the federal statutory rate and the effective tax rate for the 2013 period was primarily due to lower foreign income tax rates and discrete tax items recognized during the quarter as a result of changes in enacted tax laws. The difference between the federal statutory rate and the effective tax rate for the 79 day period ending August 19, 2011 (the Predecessor fiscal 2012 period) primarily relates to the income taxes associated with the repatriation of foreign earnings in excess of foreign tax credits earned, the non-deductibility of certain transaction costs, and state income taxes.

Deferred income taxes reflect the net tax effects of: (a) temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and income tax purposes; and (b) operating loss and credit carry-forwards. Valuation allowances are established when necessary to reduce deferred tax assets to the amounts expected to be realized. In accounting for the Acquisition, the Company recorded deferred tax liabilities of approximately $291.9 million associated with acquired intangible assets that have no income tax basis. These liabilities are offset by deferred tax assets primarily associated with net operating losses and tax credit carry-forwards. Net deferred tax liabilities total $227.1 million at November 30, 2012.

In the Predecessor periods, the Company considered its investment in foreign subsidiaries to be permanently invested. Accordingly, no deferred tax liabilities were provided for its investments in foreign subsidiaries. Subsequent to the Acquisition, the Company no longer considers itself to be permanently reinvested with respect to its accumulated and unrepatriated earnings as well as the future earnings of each foreign subsidiary. Accordingly, the Company has recorded a deferred tax liability associated with its accumulated and unrepatriated earnings through the Acquisition date and will provide for deferred taxes on future earnings of its foreign subsidiaries. The Company continues to consider its investment in each foreign subsidiary in excess of its accumulated and unrepatriated earnings to be permanently reinvested and thus has not recorded a deferred tax liability on that amount.