

EMCORE CORP  
Form 8-K  
December 30, 2010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

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

December 29, 2010  
Date of Report (Date of earliest event  
reported)

EMCORE CORPORATION  
Exact Name of Registrant as Specified in its  
Charter

New Jersey  
State of Incorporation

0-22175  
Commission File Number

22-2746503  
IRS Employer Identification  
Number

10420 Research Road, SE, Albuquerque, NM  
87123  
Address of principal executive offices,  
including zip code

(505) 332-5000  
Registrant's telephone number, including area  
code

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

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

Item 7.01 Regulation FD Disclosure.

On December 29, 2010, EMCORE issued a press release, a copy of which is attached as Exhibit 99.1 to this Current Report on Form 8-K.

In accordance with General Instruction B.2 of Form 8-K, the information in this Form 8-K furnished pursuant to Item 7.01 shall not be deemed to be "filed" for purposes of Section 18 of the Exchange Act, or otherwise subject to the liabilities of that section, nor shall such information be deemed incorporated by reference in any filing under the Exchange Act or the Securities Act, except as shall be expressly set forth by specific reference in such a filing.

ITEM 8.01 Other Events.

On December 14, 2010, EMCORE Corporation (the "Company") filed a Form 12b-25 Notification of Late Filing to report that, as a result of the time necessary to complete the compilation and audit of the Company's financial statements, the Company was unable to complete the filing of its Annual Report on Form 10-K for the fiscal year ended September 30, 2010 (the "2010 Form 10-K") by the due date of December 14, 2010, without unreasonable effort or expense.

In March 2010, the Company announced that it had changed auditors from Deloitte & Touche LLP to KPMG LLP. On December 28, 2010, the Company was informed by the prior auditor, Deloitte & Touche LLP ("Deloitte"), the independent auditing firm that conducted the audit of the Company's financial statements for the fiscal years ended September 30, 2008 and 2009, that they have not completed their procedures to re-issue their opinion with respect to the Company's financial statements for those fiscal years. Deloitte is specifically reviewing their audit procedures performed on the Company's goodwill and intangible assets accounts. As a result, the Company is unable to file the 2010 Form 10-K at this time. The Company intends to file the 2010 Form 10-K as promptly as practicable once Deloitte is able to re-issue its opinion with respect to the prior fiscal years.

In addition, in evaluating the effectiveness of the Company's internal control over financial reporting, management identified material weaknesses in the Company's internal control over financial reporting as of September 30, 2010 related to certain inventory reserve transactions and inventory held by third parties. Specifically, the Company did not have effectively designed controls to prevent the reversal of certain inventory reserves and reconciliations of inventory held by third parties were not performed on a part-by-part basis.

Cautionary Statement Regarding Forward-Looking Statements:

The information provided herein contains forward-looking statements based on certain assumptions and contingencies that involve risks and uncertainties. These forward-looking statements are made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995 and relate to EMCORE's ability to complete the necessary work to file its Annual Report on Form 10-K for the period ended September 30, 2010 and subsequent periodic reports pursuant to the Securities Exchange Act. The forward-looking statements in this Current Report on Form 8-K involve risks and uncertainties, which could cause actual results, performance or trends to differ materially from those expressed in the forward-looking statements herein or in previous disclosures. EMCORE believes that all forward-looking statements made by it have a reasonable basis, but there can be no assurance that management's expectations, beliefs or projections as expressed in the forward-looking statements will actually occur or prove to be correct. In addition to general industry and economic conditions, factors that could cause actual results to differ materially from those discussed in the forward-looking statements in this Current Report on Form 8-K include, but are not limited to factors that could affect EMCORE's business, financial conditions and results of operations included in EMCORE's Annual Report on Form 10-K under the caption "Risk Factors," as updated by EMCORE's subsequent filings with the SEC, all of which are available at the SEC's website at <http://www.sec.gov>. You are cautioned not to place undue reliance on forward-looking statements, which speak only as of the date of this Current Report on Form

8-K. EMCORE does not intend, and disclaims any obligation, to update any forward-looking information contained in this Current Report on Form 8-K or with respect to the announcements described herein.

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ITEM 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit Number	Description
99.1	Press Release, dated December 29, 2010, issued by EMCORE Corporation.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: December 29, 2010

EMCORE CORPORATION  
By: /s/ Mark Weinswig  
Name: Mark Weinswig  
Title: Chief Financial Officer