

LUNA INNOVATIONS INC
Form 8-K/A
December 31, 2018

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 8-K/A
(Amendment No. 1)

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934
Date of Report (Date of earliest event reported): October 15, 2018

Luna Innovations Incorporated
(Exact name of registrant as specified in its charter)

301 1st Street SW, Suite 200
Roanoke, VA 24011
(Address of principal executive offices, including zip code)
540-769-8400
(Registrant's telephone number, including area code)
(Former name or former address, if changed since last report)

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 (see General Instruction A.2. below):

--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))

Indicate by check mark whether the registrant is an emerging growth Company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company “

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. “

Item 9.01 Explanatory Note

As previously reported, on October 15, 2018, Luna Technologies, Inc., a wholly-owned subsidiary of Luna Innovations Incorporated (the "Company"), acquired substantially all of the assets other than cash and investments in foreign entities, of Micron Optics, Inc. ("MOI"). This Form 8-K/A is filed as an amendment to the Form 8-K filed by the Company on October 16, 2018. The information previously reported in Form 8-K is hereby incorporated by reference into this Form 8-K/A. The purpose of this Form 8-K/A is to file the financial statements and pro forma information required by Item 9.01.

(a) Financial statements of businesses acquired

The following audited year-end financial statements of MOI are filed herewith as Exhibit 99.1 and incorporated by reference herein:

Independent Auditor's Report

Balance Sheet as of December 31, 2017

Statement of Operations for the year ended December 31, 2017

Statement of Stockholders' Equity for the year ended December 31, 2017

Statement of Cash Flows for the year ended December 31, 2017

Notes to Financial Statements

The following unaudited interim financial statements of MOI are filed herewith as Exhibit 99.2 and incorporated by reference herein:

Unaudited Balance Sheet as of September 30, 2018

Unaudited Statements of Operations for the nine months ended September 30, 2018 and 2017

Unaudited Statements of Cash Flows for the nine months ended September 30, 2018 and 2017

Notes to Unaudited Interim Financial Statements

(b) Pro forma financial information

The following pro forma information is filed herewith as Exhibit 99.3 and incorporated by reference herein:

Unaudited Pro Forma Balance Sheet as of September 30, 2018

Unaudited Pro Forma Statement of Operations for the nine months ended September 30, 2018

Unaudited Pro Forma Statement of Operations for the year ended December 31, 2017

Notes to Unaudited Pro Forma Financial Statements

(c) Shell company transactions
- Not applicable

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

Exhibit Description

<u>23.1</u>	<u>Consent of Independent Auditor</u> <u>Audited Financial Statements of Business Acquired</u>
<u>99.1</u>	
<u>99.2</u>	<u>Interim Unaudited Financial Statements of Business Acquired</u>
<u>99.3</u>	<u>Pro Forma Financial Information</u>

SIGNATURES

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

Luna Innovations Incorporated

By: /s/ Scott A. Graeff
Scott A. Graeff
President and Chief Executive Officer
Date: December 31, 2018