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EMCORE CORP
Form 8-K/A
May 19, 2004

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K/A

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) May 18, 2004

EMCORE CORPORATION

(Exact name of registrant as specified in charter)

New Jersey	0-22175	22-2746503
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State or other jurisdiction of incorporation	(Commission File Number)	(IRS Employer Identification No.)

145 Belmont Drive, Somerset, New Jersey	08873
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(Address of principal offices)	(Zip Code)

Registrant's telephone number including area code (732) 271-9090

(Former name or former address, if changed since last report) NOT APPLICABLE

ITEM 5. OTHER ITEMS

Subsequent to the issuance of its consolidated financial statements for the year ended September 30 2003, the Company, after consultation with its auditors, determined that the gain from debt extinguishment should have been classified in other expenses (income) rather than operating expenses in its consolidated statements of operations.

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As a result, operating loss for the year ended September 30, 2003 has been increased by \$6.6 million from the amount previously reported with a corresponding decrease in other expenses (income). Such restatement does not change our balance sheet or statement of cash flows and has no effect on the previously reported net loss, earnings per share or net worth.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

The following Financial Statements are attached as Exhibits and incorporated by reference.

- 99.1 Financial information for the fiscal year ended September 30, 2003.
- 99.2 Consent of Deloitte & Touche L.L.P.

2

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.

EMCORE CORPORATION
(Registrant)

By: /s/ Thomas G. Werthan

Thomas G. Werthan
Chief Financial Officer

Dated: May 19, 2004

3

EXHIBIT INDEX

Exhibit	Description
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|------|---|
| 99.1 | Financial information for the fiscal year ended September 30, 2003. |
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4