

Edgar Filing: COGNEX CORP - Form NT 10-Q

COGNEX CORP  
Form NT 10-Q  
August 10, 2007

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 12b-25

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SEC FILE NUMBER  
000-17869  
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NOTIFICATION OF LATE FILING

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CUSIP NUMBER  
192422103  
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(Check One):  Form 10-K  Form 20-F  Form 11-K  Form 10-Q  
 Form 10D  Form N-SAR  Form N-CSR

For Period Ended: July 1, 2007  
 Transition Report on Form 10-K  
 Transition Report on Form 20-F  
 Transition Report on Form 11-K  
 Transition Report on Form 10-Q  
 Transition Report on Form N-SAR

For the Transition Period Ended: \_\_\_\_\_

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:  
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PART I  
REGISTRANT INFORMATION

Cognex Corporation  
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Full Name of Registrant

N/A  
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Former Name if Applicable

One Vision Drive  
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Address of Principal Executive Office (Street and Number)

Natick, Massachusetts 01760-2059  
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City, State and Zip Code  
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PART II  
RULE 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
  - (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
  - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.
- [X]

PART III  
NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

As disclosed in the Current Report on Form 8-K filed by Cognex Corporation (the "Company") with the Securities and Exchange Commission on July 26, 2007, the Audit Committee of the Company's Board of Directors is conducting a voluntary internal review, with the assistance of independent outside counsel, of certain transactions originating at the Company's Japanese subsidiary. The Company will not be in a position to file its Quarterly Report on Form 10-Q for the three months ended July 1, 2007 until after completion of the review. The Audit Committee is working to resolve this matter in a timely manner, including within the extension provided by Rule 12b-25 of the Securities Exchange Act of 1934.

PART IV  
OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Richard A. Morin	508	650-3000
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(Name)	(Area Code)	(Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s). [X] Yes [ ] No

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the

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earnings statements to be included in the subject report or portion thereof?  Yes  No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

COGNEX CORPORATION

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(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: August 10, 2007

By: /s/ Richard A. Morin

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Richard A. Morin  
Senior Vice President of Finance,  
Chief Financial Officer and Treasurer