

NEOPHOTONICS CORP
Form NT 10-K
March 18, 2014

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 12b-25

Commission File Number: 001-35061

CUSIP Number: 64051T100

NOTIFICATION OF LATE FILING

(Check One): ☒ Form 10-K ☐ Form 20-F ☐ Form 11-K ☐ Form 10-Q
 ☐ Form 10-D ☐ Form N-SAR ☐ Form N-CSR

For Period Ended: December 31, 2013

☐ 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:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

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:

PART I REGISTRANT INFORMATION

NeoPhotonics Corporation

Full Name of Registrant

N/A

Former Name if Applicable

2911 Zanker Road

Address of Principal Executive Office (*Street and Number*)

San Jose, California 95134

City, State and Zip Code

PART II RULES 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.

PART III NARRATIVE

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

NeoPhotonics Corporation (the Company) is unable to timely file its Annual Report on Form 10-K for the year ended December 31, 2013 (the Form 10-K). The 10-K was due to be filed with the Securities and Exchange Commission (SEC) by March 17, 2014 and would be deemed to be timely filed if the Company filed a Form 12b-25 with the SEC by March 18, 2014 and then filed the Form 10-K with the SEC by April 1, 2014. However, the Company will not be able to file the Form 10-K by April 1, 2014, for the reasons discussed below.

The Company requires additional time to complete adjustments to its consolidated financial statements on Forms 10-Q/A for each of the quarterly periods ended March 31, 2013 and June 30, 2013 and its quarterly report on Form 10-Q for the quarterly period ended September 30, 2013. The primary nature of these adjustments was described in the Company's Form 12b-25 filed with the SEC on November 13, 2013. The Company's management and accounting staff have been working diligently to complete the financial statements as of September 30, 2013 as well as the adjustments to the previous periods. The Company will then need to complete its financial statements and disclosures as of December 31, 2013, finalize the preparation of the Form 10-K, conclude testing of internal controls and complete the audit process with its independent public accounting firm. The Company intends to file the Form 10-K upon completion of these matters.

Forward-Looking Statements

This notification includes forward-looking statements within the meaning of Section 21E of the Exchange Act. The word "intends" and similar terms and phrases are used in this notification to identify forward-looking statements, including statements regarding the estimated timing for the filing of the Company's Form 10-K. Risks, uncertainties and assumptions that could affect the Company's forward-looking statements include, among other things, the time needed for the Company to finalize and file its Form 10-K. Unless required by law, the Company expressly disclaims any obligation to update publicly any forward-looking statements, whether as a result of new information, future events or otherwise.

PART IV OTHER INFORMATION

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

Clyde R. Wallin
(Name)

408
(Area Code)

895-6020
(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 answer is no, identify report(s). Yes " No ☒

Quarterly Report on Form 10-Q as of and for the three and nine months ended September 30, 2013.

- (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 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.

NeoPhotonics Corporation

(Name of Registrant as Specified in Charter)

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

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Date: March 18, 2014

By: /s/ Clyde R. Wallin

Name: Clyde R. Wallin

Title:

Senior Vice President and Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).