

NEWPORT CORP  
Form 8-K  
April 27, 2011

**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

Date of Report (Date of earliest event reported)

April 27, 2011

**NEWPORT CORPORATION**

(Exact name of registrant as specified in its charter)

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(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(IRS Employer  
Identification No.)

**1791 Deere Avenue, Irvine, California**  
(Address of principal executive offices)

**(949) 863-3144**

**92606**  
(Zip Code)

(Registrant's telephone number, including area code)

**Not Applicable**

(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:

- .. 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 2.02. Results of Operations and Financial Condition.**

On April 27, 2011, Newport Corporation (the Registrant ) announced its financial results for the first quarter ended April 2, 2011, and its financial outlook for the second quarter and full year of 2011. The press release issued by the Registrant in connection with the announcement is attached to this report as Exhibit 99.1.

This information shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference into any filing by the Registrant under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, except as may be set forth by specific reference in such a filing.

**Use of Non-GAAP Financial Measures**

In the press release attached to this report as Exhibit 99.1, the Registrant has supplemented certain of its financial measures prepared in accordance with accounting principles generally accepted in the United States (GAAP) with non-GAAP financial measures. These non-GAAP financial measures and the reasons for their inclusion are described below. The presentation of this additional information is not meant to be considered in isolation or as a substitute for the Registrant's financial measures prepared in accordance with GAAP.

The Registrant has provided non-GAAP measures of net income and net income per diluted share for the three months ended April 2, 2011. These non-GAAP measures have been adjusted to exclude a gain of \$7.2 million, or \$0.18 per diluted share, resulting from a non-recurring currency translation adjustment, which management considers to be outside of the Registrant's core operating results. A table reconciling such non-GAAP results with the Registrant's GAAP results is included following the statements of income that are a part of the press release. Further, in discussing its financial outlook for the full year of 2011, the Registrant has provided guidance regarding the expected percentage increase in its earnings per diluted share for the full year of 2011 compared with the full year of 2010 level, which expected percentage has been calculated based on the same non-GAAP measure of net income per diluted share provided by the Registrant in the release for the three months ended April 2, 2011. The Registrant has also provided such guidance calculated based on its corresponding GAAP results.

The Registrant has provided these non-GAAP results and guidance with the intent of providing both management and investors with a more complete understanding of the Registrant's underlying operational results, performance trends and expectations and a more meaningful basis for comparison of the Registrant's results with its historical and future financial results. In addition, these adjusted non-GAAP measures are among the primary indicators that management uses as a basis for its planning and forecasting and may also be used by management for other purposes including its evaluation of performance to determine the achievement of goals under the Registrant's incentive plans.

**Item 9.01. Financial Statements and Exhibits.**  
**(d) Exhibits.**

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release dated April 27, 2011 (furnished pursuant to Item 2.02 and not deemed filed).

**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.

April 27, 2011

**NEWPORT CORPORATION**

By: */s/ Jeffrey B. Coyne*  
Jeffrey B. Coyne  
Senior Vice President, General Counsel and  
Corporate Secretary

**EXHIBIT INDEX**

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