

IRIDEX CORP
Form NT 10-Q
November 14, 2007

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 12b-25
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: September 29, 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:

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

Iridex Corporation

Full Name of Registrant

Former Name if Applicable

1212 Terra Bella Avenue

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

Mountain View, CA 94043

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 reason 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 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.

The Registrant was unable to file its Quarterly Report on Form 10-Q for the fiscal quarter ended September 29, 2007 (the 3rd Quarter Form 10-Q) by the prescribed due date of November 13, 2007 without unreasonable effort and expense due to the facts that (i) the Registrants Chief Financial Officer resigned effective July 20, 2007, (ii) a new Chief Financial Officer has not been hired, (iii) the Registrant's independent registered public accounting firm resigned effective August 23, 2007, and (iv) the new independent registered public accounting firm was appointed effective October 2, 2007. Management continues to work diligently to obtain the necessary information, and the Registrant expects to file the 3rd Quarter Form 10-Q on or before the fifth calendar day following the prescribed due date.

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

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

James D. Pardee
(Name)

(408)
(Area Code)

858-4667
(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

- (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.

The Registrant's financial condition and results of operations as of and for the nine months ended September 29, 2007 include the acquisition of the Laserscope Aesthetics Business on January 17, 2007 described in the Registrant's previously filed periodic reports. The nine month period ending September 20, 2006 did not include the Laserscope Aesthetics Business.

Iridex Corporation

(Name of Registrant as Specified in Charter)

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

Date November 14, 2007

By /s/ Theodore A. Boutacoff

Theodore A. Boutacoff
President and Chief Executive Officer