

MICROSEMI CORP
Form 8-K/A
March 23, 2007

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K/A

Amendment No. 1

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): January 9, 2007

MICROSEMI CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction

of incorporation)

0-8866
(Commission File Number)

95-2110371
(IRS Employer

Identification No.)

2381 Morse Avenue, Irvine, California
(Address of principal executive offices)

Registrant's telephone number, including area code

92614
(Zip Code)

(949) 221-7100

(Former name or former address, if changed since last report.)

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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))
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EXPLANATORY NOTE

As previously reported on a Current Report on Form 8-K filed with the Securities and Exchange Commission (the SEC) on January 16, 2007 (the Initial Form 8-K), on January 9, 2007, Microsemi Corporation (Microsemi) completed its acquisition of PowerDsine Ltd. (PowerDsine), pursuant to the merger of PowerDsine with a wholly-owned subsidiary of Microsemi (the merger).

This Form 8-K/A Amendment No. 1 is being filed to amend the Initial Form 8-K to include the Financial Statements of PowerDsine and the Pro Forma Financial Information relating to Microsemi s acquisition of PowerDsine referred to below. Such information should be read in conjunction with the Initial Form 8-K.

Section 9 - Financial Statements and Exhibits

Item 9.01 Financial Statement and Exhibits

(a) Financial statements of the businesses acquired.

The following financial statements and related independent registered public accountant's report are filed herewith as Exhibit 99.1:

Audited consolidated balance sheets of PowerDsine as of December 31, 2005 and 2004; and

Audited consolidated statements of operations, cash flows and stockholders' equity of PowerDsine for the fiscal years ended December 31, 2005, 2004 and 2003.

The following financial statements are filed herewith as Exhibit 99.2:

Unaudited interim consolidated balance sheets of PowerDsine as of September 30, 2006 and December 31, 2005; and

Unaudited interim consolidated statements of operations and cash flows of PowerDsine for the three- and nine-month periods ended September 30, 2006 and September 30, 2005.

(b) Pro forma financial information.

The following pro forma financial information and related notes are filed herewith as Exhibit 99.3:

Unaudited pro forma condensed combined balance sheet as of October 1, 2006; and

Unaudited pro forma condensed statements of income for the year ended October 1, 2006;

(d) Exhibits

Exhibit No.	Description
23.1	Consent of Kesselman & Kesselman, Independent Registered Public Accounting Firm, filed herewith.
99.1	Audited Financial Statements of PowerDsine Ltd., filed herewith.
99.2	Unaudited Financial Statements of PowerDsine Ltd., filed herewith.
99.3	Unaudited Pro Forma Financial Information, filed herewith.

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.

Date: March 23, 2007

MICROSEMI CORPORATION
(Registrant)

/s/ DAVID R. SONKSEN
David R. Sonksen
Executive Vice President
Chief Financial Officer and Secretary

EXHIBIT INDEX

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