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ROFIN-SINAR REPORTS RESULTS FOR SECOND QUARTER FISCAL YEAR 2007

ORDER ENTRY AND SALES REACH RECORD LEVEL

Plymouth, MI / Hamburg, Germany, May 3, 2007 – ROFIN-SINAR Technologies Inc. (NASDAQ: RSTI), one of the world's leading developers and manufacturers of high-performance laser beam sources and laser-based solutions, today announced results for its second fiscal quarter and six months ended March 31, 2007.

FINANCIAL HIGHLIGHTS

(dollars in thousands, except per share data)

	Three months ended			Six months ended		
	<u>03/31/07</u>	<u>03/31/06</u>	% Change	<u>03/31/07</u>	<u>03/31/06</u>	% Change
Net sales	\$116,061	\$99,730	+ 16 %	\$227,806	\$195,151	+ 17 %
Net income	\$13,076	\$11,663	+ 12 %	\$24,569	\$23,020	+ 7 %
Earnings per share "Diluted" basis	\$0.83	\$0.75	+ 11 %	\$1.55	\$1.48	+ 5 %

The diluted net income per common share calculation is based on the weighted-average shares outstanding and the potential dilution from common stock equivalents (stock options) for each period presented, which was 15.8 million and 15.6 million for each of the fiscal quarters and 15.8 million and 15.5 million for the six month period ending March 31, 2007 and 2006. In addition, the quarter and the six month period ended March 31, 2007 and 2006, include \$1.0 million (\$0.9 million net of tax) and \$0.7 million (\$0.6 million net of tax), and \$2.7 million (\$2.5 million net of tax) and \$1.3 million (\$1.2 million net of tax), respectively, of stock-based compensation expense related to the implementation of SFAS 123R.

“We are very pleased to deliver another strong quarter where we have seen encouraging results”, commented Günther Braun, CEO and President of RSTI. “The record level of order entry and sales are strong indicators that we are successful in the execution of our strategy which is leveraging on our strengths and experiences in providing solutions for the industrial laser material processing markets. With our recent acquisitions we have further strengthened our technology portfolio in order to support future growth opportunities.”

FINANCIAL REVIEW

Second Quarter

Net sales totaled \$116.1 million for the second quarter ended March 31, 2007, a 16%, or \$16.4 million increase over the comparable quarter of fiscal 2006. Gross profit totaled \$49.2 million, or 42% of net sales, compared to \$43.5 million, or 44% of net sales, in the same period of fiscal year 2006. Net income amounted to \$13.1 million, or 11% of net sales, compared to \$11.7 million, or 12% of net sales, in the same period last year. Diluted earnings per share equaled \$0.83 for the quarter based upon 15.8 million weighted-average common shares outstanding, compared to diluted earnings per share of \$0.75 based upon 15.6 million weighted-average common shares outstanding for the same period last fiscal year. The second quarter net income was impacted by \$0.9 million SFAS 123R stock-based compensation expense, compared to an impact of \$0.6 million in last fiscal year's second quarter.

The weakening of the US-Dollar, mainly against the Euro, resulted in an increase in net sales of \$7.3 million in the second quarter.

SG&A increased by \$2.6 million to \$21.6 million, representing 19% of net sales. In addition, the amortization expense in the second quarter of fiscal year 2007 increased by \$0.1 million over the comparable period last year to \$1.0 million (1% of net sales) because of the recent acquisitions. Also, net R&D expenses increased by \$1.2 million to \$7.1 million, representing 6% of net sales.

Compared to the second quarter ended March 31, 2006, net sales of laser products for macro applications increased by 22% to \$60.3 million, and net sales of lasers for marking and micro applications increased by 11% to \$55.8 million.

Six Months

For the six months ended March 31, 2007, net sales totaled \$227.8 million, an increase of \$32.6 million or 17% over the comparable period in 2006. The weakening of the US-Dollar, mainly against the Euro, resulted in an increase in net sales of \$13.5 million in the six month period. Gross profit for the period was \$95.1 million, \$10.8 million higher than in 2006. Net income for the six month period ended March 31, 2007, totaled \$24.6 million, with diluted earnings per share of \$1.55 based upon the weighted average of 15.8 million common shares outstanding. The net income for the six month period was impacted by \$2.5 million SFAS 123R stock-based compensation expense, compared to \$1.2 million for the corresponding period last year.

Net sales of lasers for macro applications increased by \$19.5 million or 21% to \$114.5 million and net sales of lasers for marking and micro applications increased by \$13.1 million or 13% to \$113.3 million from the comparable period in fiscal year 2006.

On a geographical basis, net sales in North America in the first six months showed a decrease of 8% and totaled \$57.1 million (2006: \$62.1 million). In Europe/Asia, net sales increased by 28% to \$170.7 million (2006: \$133.1 million).

Order entry for the second quarter was \$125.9 million and represented a new record high. This resulted in an order backlog on March 31, 2007, of \$102.5 million mainly for laser products.

OUTLOOK

"Based on our very solid backlog we proceed confidently into the next quarter. The strong demand for our Macro products, in particular the CO₂ laser product lines is holding up, our Marking products should gain further momentum and our Micro products will continue to benefit from emerging industries", commented Peter Wirth, Executive Chairman of the Board of RSTI. "Furthermore our ongoing commitment to the Asian markets should enhance our future growth."

With operational headquarters in Plymouth, Michigan, and Hamburg, Germany, Rofin-Sinar Technologies Inc. designs, develops, engineers and manufactures laser sources and laser-based system solutions for a wide range of applications. With production facilities in the US, Germany, UK, Sweden, Finland, Singapore and Japan, Rofin-Sinar is one of the world's leading designers and manufacturers of industrial lasers and currently has more than 25,000 laser units installed worldwide and serves more than 3,000 customers. Rofin-Sinar's shares trade on the NASDAQ National Market System under the symbol RSTI and are listed in Germany in the "Prime Standard" of the Frankfurt Stock Exchange under ISIN US7750431022. Additional information is available on Rofin-Sinar's home page: <http://www.rofin.com>.

A conference call is scheduled for 11:00 AM EST, today, Thursday, May 3, 2007. This call is also being broadcast live over the internet in listen-only mode. For a live webcast, please go to <http://www.rofin.com> at least 10 minutes prior to the call in order to download and install any necessary software. (For more information, please contact Reema Parikh at +1-212-889-4350 or Faisal Kanth at +44(0) 207 614 2900).

(Tables to follow)

ROFIN-SINAR TECHNOLOGIES INC.
CONSOLIDATED STATEMENTS OF EARNINGS

(in thousands, except per share data)

	Three months ended (unaudited)		Six months Ended (unaudited)	
	<u>3/31/07</u>	<u>3/31/06</u>	<u>3/31/07</u>	<u>3/31/06</u>
- Macro	\$60,330	\$49,355	\$114,521	\$94,979
- Marking/Micro	55,731	50,375	113,285	100,172
Net Sales	116,061	99,730	227,806	195,151
Costs of goods sold	<u>66,833</u>	<u>56,234</u>	<u>132,706</u>	<u>110,822</u>
Gross profit	49,228	43,496	95,100	84,329
Selling, general and administrative expenses	21,631	18,964	42,295	35,874
Intangibles amortization	969	868	1,895	1,727
Research and development expenses	<u>7,060</u>	<u>5,831</u>	<u>13,258</u>	<u>11,588</u>
Income from operations	19,568	17,833	37,652	35,140
Other expenses (income)	<u>(1,368)</u>	<u>(460)</u>	<u>(2,073)</u>	<u>(1,105)</u>
Income before income tax and minority interest	20,936	18,293	39,725	36,245
Income tax expense	<u>7,672</u>	<u>6,399</u>	<u>14,757</u>	<u>12,840</u>
Income before minority interest	13,264	11,894	24,968	23,405
Minority interest	<u>188</u>	<u>231</u>	<u>399</u>	<u>385</u>
Net income	<u>13,076</u>	<u>11,663</u>	<u>24,569</u>	<u>23,020</u>
Net income per common share				
**"diluted" basis	\$0.83	\$0.75	\$1.55	\$1.48
***"basic" basis	\$0.85	\$0.76	\$1.59	\$1.51

**The diluted net income per common share calculation is based on the weighted-average shares outstanding and the potential dilution from common stock equivalents (stock options) for each period presented, which was 15.8 million and 15.6 million for each of the fiscal quarters and 15.8 million and 15.5 million for the six month periods ending March 31, 2007 and 2006. In addition the quarter and the six month periods ended March 31, 2007 and 2006, include \$1.0 million (\$0.9 million net of tax) and \$0.7 million (\$0.6 million net of tax), and \$2.7 million (\$2.5 million net of tax) and \$1.3 million (\$1.2 million net of tax), respectively, of stock-based compensation expense related to the implementation of SFAS 123R.*

***The basic net income per common share calculation is based on the weighted-average shares outstanding for each period presented, which was 15.4 million and 15.3 million for the fiscal quarters ending March 31, 2007 and 2006, and 15.4 million and 15.2 million for the six month periods.*

ROFIN-SINAR TECHNOLOGIES INC.
CONSOLIDATED BALANCE SHEETS
(dollars in thousands)

	At <u>03/31/07</u>	At <u>9/30/06</u>
ASSETS		
Cash, cash equivalents and short-term investments	\$195,995	\$169,495
Trade accounts receivable, net	88,616	85,253
Inventories net	126,540	116,965
Other current assets	<u>17,494</u>	<u>15,843</u>
Total current assets	<u>428,645</u>	<u>387,556</u>
Net property and equipment	38,457	36,254
Other non-current assets	<u>91,594</u>	<u>77,711</u>
Total non-current assets	<u>130,051</u>	<u>113,965</u>
 Total assets	 <u>\$558,696</u>	 <u>\$501,521</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
Short-term debt	17,027	17,327
Accounts payable, trade	19,895	15,702
Other current liabilities	<u>78,608</u>	<u>71,868</u>
Total current liabilities	115,530	104,897
Long-term debt	25,557	18,089
Other non-current liabilities	<u>20,124</u>	<u>20,095</u>
Total liabilities	<u>161,211</u>	<u>143,081</u>
 Net stockholders' equity	 <u>397,485</u>	 <u>358,440</u>
 Total liabilities and stockholders' equity	 <u>\$558,696</u>	 <u>\$501,521</u>

The Company's conference call will include discussions relative to the current quarter results and some comments regarding forward-looking guidance on future operating performance.

"Safe Harbor" Statement Under the Private Securities Litigation Reform Act.

Certain information in this press release that relates to future plans, events or performance, including statements such as the demand for our Macro products, in particular the CO₂ laser product lines is holding up, our Marking products should gain further momentum and our Micro products will continue to benefit from emerging industries and furthermore our ongoing commitment to the Asian markets should enhance our future growth is forward-looking and is subject to important risks and uncertainties that could cause actual results to differ. Actual results could differ materially based on numerous factors, including currency risk, competition, risk relating to sales growth in CO₂, diode, and Nd:YAG lasers, cyclical, conflicting patents and other intellectual property rights of fourth parties, potential infringement claims and future capital requirements, as well as other factors set fourth in our annual report on form 10-K. These forward-looking statements represent the Company's best judgment as of the date of this release based in part on preliminary information and certain assumptions which management believes to be reasonable. The Company disclaims any obligation to update these forward-looking statements.

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