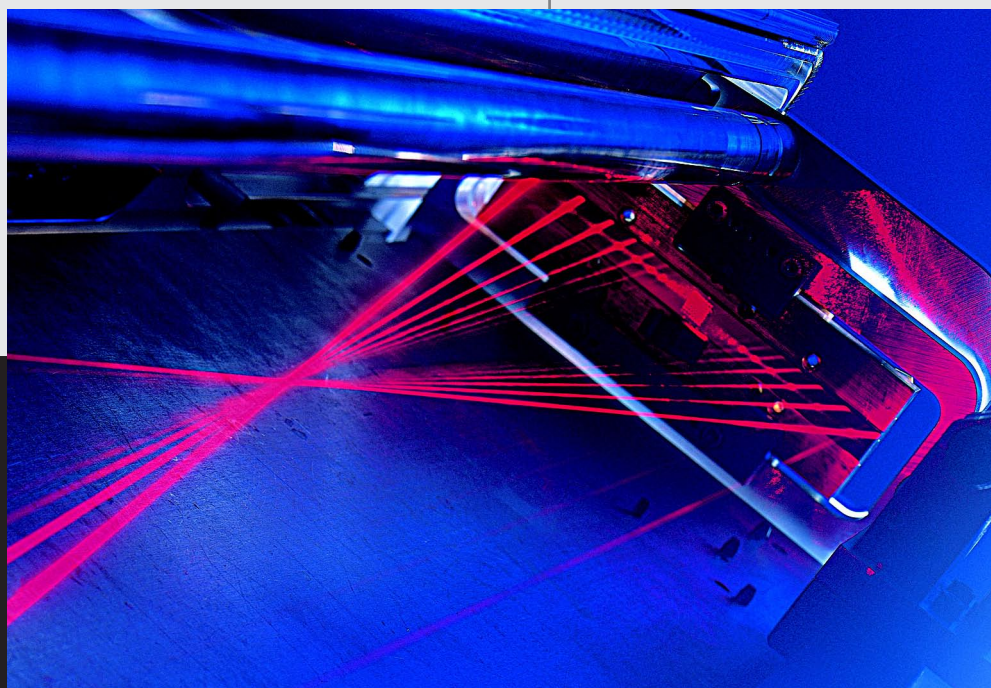


Quarterly Report

3rd Quarter Fiscal Year 2007

Apr. 1, 2007 - Jun. 30, 2007



ROFIN-SINAR Technologies Inc.

NASDAQ: RSTI

Prime Standard: ISIN US7750431022

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES AND EXCHANGE ACT OF 1934

For the quarterly period ended June 30, 2007

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES AND EXCHANGE ACT OF 1934

Commission file number: 000-21377

ROFIN-SINAR TECHNOLOGIES INC.

(Exact name of registrant as specified in its charter)

Delaware

38-3306461

(State or other jurisdiction of
incorporation or organization)

(I.R.S. Employer
Identification No.)

40984 Concept Drive, Plymouth, MI

48170

(Address of principal executive offices)

(Zip Code)

(734) 455-5400

(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year,
if changed since last report)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days. Yes / No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. Large accelerated filer Accelerated filer Non-accelerated filer

Indicate by check mark whether the registrant is a shell Company (as defined in Rule 12b-2 of the Exchange Act). Yes / No

15,563,600 shares of the registrant's common stock, par value \$0.01 per share, were outstanding as of August 7, 2007.

ROFIN-SINAR TECHNOLOGIES INC.

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PART I. ITEM 1. FINANCIAL INFORMATION
Rofin-Sinar Technologies Inc. and Subsidiaries
Condensed Consolidated Balance Sheets
(dollars in thousands, except per share amounts)

	June 30, 2007 (Unaudited)	September 30, 2006
	-----	-----
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 99,964	\$ 75,395
Short-term investments	112,698	94,100
Accounts receivable, net of allowance for doubtful accounts of \$2,913 and \$2,656, respectively	94,120	85,253
Inventories, net (Note 5)	130,756	116,965
Other current assets and prepaid expenses	17,993	15,843
	-----	-----
Total current assets	455,531	387,556
Property and equipment, net	39,673	36,254
Goodwill, net (Note 7)	76,742	64,616
Other intangibles, net (Note 7)	12,030	10,221
Other assets	3,999	2,874
	-----	-----
Total assets	\$ 587,975	\$ 501,521
	=====	=====
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Line of credit and short term borrowings	\$ 15,381	\$ 17,327
Accounts payable, trade	21,271	15,702
Accounts payable to related party	1,036	303
Accrued liabilities (Note 6)	85,507	71,565
	-----	-----
Total current liabilities	123,195	104,897
Long-term debt	25,372	18,089
Pension obligations	12,689	11,295
Minority interests	3,394	2,787
Other long-term liabilities	4,710	6,013
	-----	-----
Total liabilities	169,360	143,081
Stockholders' equity		
Preferred stock, 5,000,000 shares authorized, none issued or outstanding	0	0
Common stock, \$0.01 par value, 50,000,000 shares authorized, 15,556,842 (15,372,200 at September 30, 2006) issued and outstanding	156	154
Additional paid-in-capital	175,332	167,446
Retained earnings	213,556	174,694
Accumulated other comprehensive income	29,571	16,146
	-----	-----
Total stockholders' equity	418,615	358,440
	-----	-----
Total liabilities and stockholders' equity	\$ 587,975	\$ 501,521
	=====	=====

See accompanying notes to condensed consolidated financial statements

Rofin-Sinar Technologies Inc. and Subsidiaries
Condensed Consolidated Statements of Operations (Unaudited)
Periods Ended June 30, 2007 and 2006
(dollars in thousands, except per share amounts)

	Three Months Ended June 30,		Nine Months Ended June 30,	
	2007	2006	2007	2006
Net sales	\$ 121,378	\$ 109,648	\$ 349,185	\$ 304,800
Cost of goods sold	69,642	62,785	202,348	173,608
Gross profit	51,736	46,863	146,837	131,192
Selling, general, and administrative expenses	22,060	20,306	64,356	56,180
Research and development expenses	7,385	6,164	20,643	17,752
Intangibles amortization	1,129	909	3,024	2,637
Income from operations	21,162	19,484	58,814	54,623
Other (income)expense:				
Interest, net	(1,262)	(611)	(3,581)	(1,572)
Foreign currency (gains)/losses	(367)	(235)	202	(103)
Other income	(134)	(65)	(457)	(342)
Income before income taxes and minority interest	22,925	20,395	62,650	56,640
Income tax expense	8,331	7,239	23,088	20,079
Income before minority interest	14,594	13,156	39,562	36,561
Minority interest	300	237	700	621
Net income	\$ 14,294	\$ 12,919	\$ 38,862	\$ 35,940
Net income per common share (Note 10):				
Basic	\$ 0.92	\$ 0.84	\$ 2.51	\$ 2.36
Diluted	\$ 0.90	\$ 0.82	\$ 2.45	\$ 2.30
Weighted average shares used in computing net income per common share (Note 10):				
Basic	15,522,529	15,331,829	15,461,434	15,257,238
Diluted	15,937,316	15,712,027	15,852,459	15,625,358

See accompanying notes to condensed consolidated financial statements

Rofin-Sinar Technologies Inc. and Subsidiaries
Condensed Consolidated Statements Of Stockholders' Equity and
Comprehensive Income (Unaudited)
Nine Months ended June 30, 2007 and 2006
(dollars in thousands)

	Common Stock Par Value	Additional Paid-in Capital	Retained Earnings	Accumulated Other Comprehensive Income	Total Stockholders' Equity
	-----	-----	-----	-----	-----
BALANCES at September 30, 2006	\$ 154	\$ 167,446	\$ 174,694	\$ 16,146	\$ 358,440
Comprehensive income:					
Fair value of interest swap agreement	--	--	--	62	62
Foreign currency translation adjustment	--	--	--	13,363	13,363
Net income	--	--	38,862	--	38,862

Total comprehensive income					52,287
Common stock issued in connection with:					
Stock incentive plans	2	7,886	--	--	7,888
	-----	-----	-----	-----	-----
BALANCES at June 30, 2007	\$ 156	\$ 175,332	\$ 213,556	\$ 29,571	\$ 418,615
	=====	=====	=====	=====	=====
BALANCES at September 30, 2005	\$ 151	\$ 162,550	\$ 125,071	\$ 6,394	\$ 294,166
Comprehensive income:					
Fair value of interest swap agreement	--	--	--	232	232
Foreign currency translation adjustment	--	--	--	9,111	9,111
Net income	--	--	35,940	--	35,940

Total comprehensive income					45,283
Common stock issued in connection with:					
Stock incentive plans	3	1,945	--	--	1,948
	-----	-----	-----	-----	-----
BALANCES at June 30, 2006	\$ 154	\$ 164,495	\$ 161,011	\$ 15,737	\$ 341,397
	=====	=====	=====	=====	=====

See accompanying notes to condensed consolidated financial statements

Rofin-Sinar Technologies Inc. and Subsidiaries
Condensed Consolidated Statements of Cash Flows (Unaudited)
Nine Months Ended June 30, 2007 and 2006
(dollars in thousands)

	Nine Months Ended June 30,	
	2007	2006
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 38,862	\$ 35,940
Adjustments to reconcile net income to net cash provided by operating activities:		
Changes in operating assets and liabilities	(383)	(11,976)
Other adjustments	12,480	8,424
	50,959	32,388
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from the sale of property and equipment	318	211
Additions to property and equipment	(4,913)	(4,643)
Purchases of short-term investments	(115,981)	(115,500)
Sales of short-term investments	97,588	100,850
Acquisition of businesses, net of cash acquired	(5,411)	(1,262)
	(28,399)	(20,344)
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings from banks	3,106	8,797
Repayment to banks	(8,856)	(15,249)
Proceeds from issuance of common stock	3,470	3,481
Excess tax benefit from stock options	131	(1,269)
	(2,149)	(4,240)
Effect of foreign currency translation on cash and cash equivalents	4,158	2,373
Net increase in cash and cash equivalents	24,569	10,177
Cash and cash equivalents at beginning of period	75,395	40,602
Cash and cash equivalents at end of period	\$ 99,964	\$ 50,779
Cash paid for interest	\$ 1,140	\$ 1,099
Cash paid for taxes	\$ 14,447	\$ 21,709

See accompanying notes to condensed consolidated financial statements

Rofin-Sinar Technologies Inc. and Subsidiaries
Notes to Condensed Consolidated Financial Statements (Unaudited)
(dollars in thousands)

1. Summary of Accounting Policies

The accompanying unaudited, condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial reporting, and with instructions to Form 10-Q and Rule 10-01 of Regulation S-X. Accordingly, the financial statements for interim reporting do not include all of the information and notes or disclosures required by accounting principles generally accepted in the United States of America for complete financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included and such adjustments are of a normal recurring nature. Results for interim periods should not be considered indicative of results for a full year. The September 30, 2006 condensed consolidated balance sheet was derived from audited financial statements but does not include all disclosures required by accounting principles generally accepted in the United States of America. For further information, refer to the consolidated financial statements and notes thereto includes in the Company's Annual Report on Form 10-K for the fiscal year ended September 30, 2006 as filed with the Securities and Exchange Commission on December 13, 2006.

2. New Accounting Pronouncements

In June 2006, the Financial Accounting Standards Board ("FASB") issued Interpretation No. 48 ("FIN 48"), Accounting for Uncertainty in Income Taxes. FIN 48 prescribes detailed guidance for the financial statement recognition, measurement and disclosure of uncertain tax positions recognized in an enterprise's financial statements in accordance with FASB Statement No. 109, Accounting for Income Taxes. Tax positions must meet a more-likely-than-not recognition threshold at the effective date to be recognized upon the adoption of FIN 48 and in subsequent periods. FIN 48 will be effective for fiscal years beginning after December 15, 2006 (our fiscal year 2008) and the provisions of FIN 48 will be applied to all tax positions under Statement No. 109 upon initial adoption. The cumulative effect of applying the provisions of this interpretation will be reported as an adjustment to the opening balance of retained earnings for that fiscal year. The Company is currently evaluating the potential impact of FIN 48 on its consolidated financial statements.

In September 2006, the SEC issued Staff Accounting Bulletin No. 108 ("SAB No. 108"), Considering the Effects of Prior Year Misstatements When Quantifying Misstatements in Current Year Financial Statements. SAB No. 108 addresses the process and diversity in practice of quantifying financial statement misstatements resulting in the potential build up of improper amounts on the balance sheet. We will be required to adopt the provisions of SAB No.108 in fiscal 2007. We currently do not believe that the adoption of SAB No. 108 will have a material impact on our consolidated financial statements.

In September 2006, the FASB issued SFAS No. 157, Fair Value Measurements, ("SFAS No. 157"). SFAS No. 157 establishes a framework for measuring fair value and expands disclosures about fair value measurements. The changes to current practice resulting from the application of this Statement relate to the definition of fair value, the methods used to measure fair value, and the expanded disclosures about fair value measurements. The Statement is effective for fiscal years beginning after November 15, 2007 and interim periods within those fiscal years. We do not believe that the adoption of the provisions of SFAS No. 157 will materially impact our financial position and results of operations.

In September 2006, the FASB issued SFAS No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans - an amendment of FASB Statements No.87, 88, 106, and 132R, ("SFAS No. 158"). SFAS No. 158 requires an employer to recognize the over-funded or under-funded status of a defined benefit postretirement plan (other than a multiemployer plan) as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through comprehensive income of a business entity or changes in unrestricted net assets of a not-for-profit organization. The provisions of this Statement are effective for an employer with publicly traded equity securities and are required to recognize the funded status of a defined benefit postretirement plan and to provide the required disclosures as of the end of the fiscal year ending after December 15, 2006. The Company is currently evaluating the potential impact of SFAS No. 158 on its consolidated financial statements.

In February 2007 the FASB issued Statement of Financial Accounting Standards No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities Including an Amendment of FASB Statement No. 115" ("SFAS 159"). SFAS 159 permits entities to choose to measure many financial instruments and certain other opportunity to mitigate volatility in reported earnings caused by measuring related assets and liabilities differently. The Company is currently evaluating the requirements of SFAS 159.

3. Cash Equivalents and Short-term Investments

Cash equivalents consist of financial instruments that are readily convertible into cash and have original maturities of three months or less at the time of acquisition.

Short-term investments totaling \$112,698 and \$94,100 at June 30, 2007 and September 30, 2006, respectively, mainly include auction rate securities and deposits with banks. Auction rate securities are variable rate securities tied to short-term interest rates with maturities on the face of the securities in excess of 90 days. Auction rate securities have rate resets through a modified Dutch auction, at predetermined short-term intervals, usually every 7, 28, 35, or 49 days. The securities trade at par, and are callable at par on any payment date at the option of the issuer. Investment earnings paid during a given period are based upon the reset rate determined during the prior auction.

Although these securities are issued and rated as long-term securities, they are priced and traded as short-term instruments because of the liquidity provided through the interest rate reset.

The Company has decided to present the gross purchases and gross sales of short-term investments in the accompanying Condensed Consolidated Statements of Cash Flows and has reclassified 2006 presentation to be consistent with the current period presentation. The Company has supplied this information based on actual purchases and sales of short-term investments and not on rate resets of held investments.

4. Acquisitions and Formation of New Entities

Effective May 14, 2007, the company purchased an additional 45% of the share capital of H2B Photonic GmbH, Garbsen (Germany) through its wholly owned subsidiary Carl Baasel Lasertechnik GmbH. The Company currently holds 85% of the share capital of H2B Photonic GmbH. This purchase resulted in goodwill of approximately \$0.2 million.

Effective April 05, 2007, the Company acquired 100% of the common stock of ES Technology Ltd., Oxford, UK, through its wholly owned subsidiary Rofin-Baasel UK Ltd. ES Technology Ltd. develops customized laser marking system solutions based on various laser technologies and distributes a number of optical devices and components into Northern European territories from several American suppliers via its subsidiary, Laser Service (Oxford) Ltd. This purchase resulted in goodwill of approximately \$0.7 million.

Effective March 28, 2007, the Company acquired 100% of the common stock of Corelase Oy, Tampere (Finland). Corelase Oy has considerable experience in semiconductors, optics, and fiber technology. Its product lines include fiber-coupled diode laser systems, continuous-wave and ultra short pulse mode-locked fiber laser systems, and components such as diode lasers for a wide range of material processing applications. The terms of the purchase include payment of deferred purchase price based on Corelase Oy achieving certain financial targets. This purchase resulted in goodwill of approximately \$6.9 million.

Effective February 28, 2007, the Company acquired 80% of the common stock of m2k-laser GmbH, Freiburg (Germany), through its wholly owned subsidiary Rofin-Sinar Laser GmbH. m2k-laser GmbH develops and manufactures semiconductor lasers based on the III-V compounds GaAs and GaSb for use predominantly in the scientific industry. Additionally the parties have agreed on a put/call option exercisable beginning in 2012 for the remaining 20% of the common stock. Accordingly, the Company's financial statements present m2k-laser GmbH as if it was 100% owned. This purchase resulted in goodwill of approximately \$0.6 million.

Effective December 2, 2006, the Company purchased an additional 1% of the share capital of Rofin-Sinar U.K. Ltd. through Rofin-Sinar Technologies Europe S.L. under an option agreement between the Company and the former minority shareholders. The Company currently holds 81% of the share capital of Rofin-Sinar U.K. Ltd. This purchase resulted in goodwill of approximately \$0.2 million.

5. Inventories

Inventories are stated at the lower of cost or market, after provisions for excess and obsolete inventory salable at prices below cost. Costs are determined using the first in, first out and weighted average cost methods and are summarized as follows:

	June 30, 2007	September 30, 2006
Finished goods	\$ 17,622	\$ 16,510
Work in progress	31,957	30,160
Raw materials and supplies	44,476	38,097
Demonstration inventory	14,522	11,900
Service parts	22,179	20,298
	-----	-----
Total inventories, net	\$ 130,756	\$ 116,965
	=====	=====

Net inventory is net of provisions for excess and obsolete inventory of \$15,657 and \$15,077 at June 30, 2007 and September 30, 2006, respectively.

6. Accrued Liabilities

Accrued liabilities are comprised of the following:

	June 30, 2007	September 30, 2006
Employee compensation	\$ 18,467	\$ 18,300
Warranty reserve	12,275	11,754
Customer deposits	12,585	12,349
Income taxes payable	26,639	15,475
Other	15,541	13,687
	-----	-----
Total accrued liabilities	\$ 85,507	\$ 71,565
	=====	=====

7. Goodwill and Other Intangible Assets

The changes in the carrying amount of goodwill for the nine-month period ended June 30, 2007 are as follows:

	Germany	North America	Other	Total
	-----	-----	-----	-----
Balance as of September 30, 2006	\$ 40,371	\$ 9,880	\$ 14,365	\$ 64,616
Additional goodwill from acquisitions	758	--	7,853	8,611
Currency exchange difference	2,418	185	912	3,515
	-----	-----	-----	-----
Balance as of June 30, 2007	\$ 43,547	\$ 10,065	\$ 23,130	\$ 76,742
	=====	=====	=====	=====

The carrying values of other intangible assets are as follows:

	June 30, 2007		September 30, 2006	
	Gross Carrying Amount	Accumulated Amortization	Gross Carrying Amount	Accumulated Amortization
Amortized Intangible Assets:				
Patents	\$ 8,065	\$ 3,419	\$ 7,580	\$ 2,826
Customer base	14,348	11,609	13,856	9,321
Other	11,128	6,483	4,360	3,428
	-----	-----	-----	-----
Total	\$ 33,541	\$ 21,511	\$ 25,796	\$ 15,575
	=====	=====	=====	=====

Amortization expense for the nine-month periods ended June 30, 2007 and 2006 was \$3.0 million and \$2.6 million, respectively. At June 30, 2007, estimated amortization expense for the remainder of fiscal 2007 and the next five fiscal years based on the average exchange rates as of June 30, 2007, is as follows:

2007 (remainder)	\$ 0.9 million
2008	3.5 million
2009	3.2 million
2010	1.0 million
2011	0.9 million
2012	0.7 million

8. Product Warranties

The Company provides for the estimated costs of product warranties when revenue is recognized. The estimate of costs to fulfill warranty obligations is based on historical experience and an expectation of future conditions. The change in warranty reserves for the nine-month periods ended June 30, 2007 and 2006 are as follows:

	2007	2006
	-----	-----
Balance at September 30,	\$ 11,754	\$ 10,836
Additional accruals for warranties during the period	2,128	3,369
Usage during the period	(2,277)	(2,413)
Currency translation	670	539
	-----	-----
Balance at June 30,	\$ 12,275	\$ 12,332
	=====	=====

9. Stock Incentive Plans

Under the Company's 2007 Incentive Stock Plan, incentive and non-qualified stock options, restricted stock, stock units and stock appreciation rights may be granted to directors, officers and other key employees. The term of the Incentive Stock Plan continues through 2017. There were no incentive stock options, restricted stock or performance shares granted in fiscal year 2006 or the first three quarters of fiscal 2007. Non-qualified stock options were granted to officers and other key employees in fiscal year 2006 and in the second quarter of fiscal year 2007. Options generally vest over five years and will expire not later than ten years after the date on which they are granted.

In December 2004, the FASB issued SFAS No. 123R, "Share-Based Payment", as a replacement to SFAS No. 123 "Accounting for Stock-Based Compensation". SFAS No. 123R requires all share-based payments to employees, including grants of employee stock options, to be recognized in the financial statements based on the fair-value method as defined in SFAS No. 123. SFAS No. 123R requires excess tax benefits to be reported as a financing cash inflow rather than as a reduction of taxes paid.

For the current quarter, in compliance with SFAS No. 123(R), the Company recorded expense of \$1.3 million for the portion of stock-based compensation arrangements which vested during the period.

The fair value of each option award is estimated on the date of grant using the Black-Scholes model.

The following assumptions were used in the determination of compensation cost under the provisions of SFAS No. 123:

	2007 Grants	2006 Grants
	-----	-----
Weighted average grant date fair value	\$57.00	\$26.51
Expected life	5 Years	5 Years
Volatility	50.0%	50.0%
Risk-free interest rate	4.47%	4.61%
Dividend yield	0%	0%
Annual forfeiture rate	1.09%	1.09%

300,000 stock options were granted in the three-month period ended March 31, 2007. The Company uses historical data to estimate the expected life, volatility, and estimated forfeitures of an option. The risk-free interest rate is based on the U.S. Treasury yield curve in effect at the time of grant.

The balance of outstanding stock options and all options activity at and for the six-month period ended June 30, 2007 is as follows:

	Number of Shares	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term (Years)	Aggregate Intrinsic Value (in millions)
Balance at September 30, 2006	1,317,700	\$ 29 3/4	7.41	\$ 40.9
Granted	300,000	57		
Exercised	(171,142)	20 2/7		
Cancelled	--	--		
Forfeited	(15,600)	34		
Balance at June 30, 2007	1,430,958	\$ 29 3/4	7.45	\$ 46.4
Exercisable at June 30, 2007	532,558	\$ 22 5/9	5.85	\$ 24.7

As of June 30, 2007 there was \$18.1 million of total unrecognized compensation costs related to stock options. These costs are expected to be recognized over a weighted average period of 3.8 years.

During the three-month and nine-month periods ended June 30, 2007 and 2006, the following activity occurred under the plan:

	(in millions)			
	Three Months Ended June 30,		Nine Months Ended June 30,	
	2007	2006	2007	2006
Total intrinsic value of stock options exercised	\$ 4.5	\$ 2.5	\$ 7.7	\$ 7.5

Cash received from stock option exercises for the three-month and nine-month periods ended June 30, 2007 was \$2.1 million and \$3.5 million, respectively.

10. Net Income Per Common Share

Basic earnings per common share (EPS) is computed by dividing net income by the weighted average number of common shares outstanding during the period. Diluted earnings per common share reflects the potential dilution from common stock equivalents (stock options).

The calculation of the weighted average number of common shares outstanding for each period is as follows:

	Three Months Ended June 30,		Nine Months Ended June 30,	
	2007	2006	2007	2006
Weighted average number of shares for BASIC net income per common share	15,522,529	15,331,829	15,461,434	15,257,238
Potential additional shares due to outstanding dilutive stock options	414,787	380,198	391,025	368,120
Weighted average number of shares for DILUTED net income per common share	15,937,316	15,712,027	15,852,459	15,625,358

11. Defined Benefit Plans

Components of net periodic cost were as follows for the three-month and nine-month periods ended June 30, 2007 and 2006:

	Three Months Ended June 30,		Nine Months Ended June 30,	
	2007	2006	2007	2006
Service cost	\$ 187	\$ 179	\$ 554	\$ 526
Interest cost	201	181	595	532
Expected return on plan assets	(81)	(74)	(243)	(223)
Amortization of prior service costs	--	6	--	19
Amortization of net loss	7	25	19	74
Net periodic pension cost	\$ 314	317	\$ 925	\$ 928

12. Segment and Geographic Information

The Company manages its business by geographic regions that are aggregated together as one segment in the global industrial laser industry. Sales from these regions have similar long-term financial performance and economic characteristics. The products from these regions utilize similar manufacturing processes and use similar production equipment, which may be interchanged from group to group. The Company distributes, sells and services final product to the same type of customers from all regions.

Assets, net sales, and income before taxes and minority interest, by geographic region are summarized below:

	June 30, 2007	September 30, 2006
	-----	-----
ASSETS		
North America	\$ 241,958	\$ 233,379
Germany	369,273	309,324
Other	185,171	157,499
Intercompany eliminations	(208,427)	(198,681)
	-----	-----
	\$ 587,975	\$ 501,521
	=====	=====

	Three Months Ended June 30,		Nine Months Ended June 30,	
	-----		-----	
	2007	2006	2007	2006
	-----	-----	-----	-----
North America	\$ 26,084	\$ 34,147	\$ 85,713	\$ 98,087
Germany	99,680	81,998	278,992	226,868
Other	40,972	34,448	117,759	97,408
Intercompany eliminations	(45,358)	(40,945)	(133,279)	(117,563)
	-----	-----	-----	-----
	\$ 121,378	\$ 109,648	\$ 349,185	\$ 304,800
	=====	=====	=====	=====

	Three Months Ended June 30,		Nine Months Ended June 30,	
	-----		-----	
	2007	2006	2007	2006
	-----	-----	-----	-----
North America	\$ 1,154	\$ 792	\$ 3,697	\$ 2,642
Germany	35,235	32,276	105,681	92,184
Other	8,969	7,877	23,901	22,737
Intercompany eliminations	(45,358)	(40,945)	(133,279)	(117,563)
	-----	-----	-----	-----
	\$ --	\$ --	\$ --	\$ --
	=====	=====	=====	=====

EXTERNAL SALES

	Three Months Ended June 30,		Nine Months Ended June 30,	
	2007	2006	2007	2006
North America	\$ 24,930	\$ 33,355	\$ 82,015	\$ 95,445
Germany	64,445	49,722	173,311	134,684
Other	32,003	26,571	93,859	74,671
	\$ 121,378	\$ 109,648	\$ 349,185	\$ 304,800
	=====	=====	=====	=====

INCOME BEFORE INCOME TAXES AND MINORITY INTEREST

	Three Months Ended June 30,		Nine Months Ended June 30,	
	2007	2006	2007	2006
North America	\$ 811	\$ 3,758	\$ 2,713	\$ 11,293
Germany	19,041	14,280	51,636	39,111
Other	3,945	3,309	11,082	8,384
Intercompany eliminations (872)	(952)	(2,781)	(2,148)
	\$ 22,925	\$ 20,395	\$ 62,650	\$ 56,640
	=====	=====	=====	=====

13. Enterprise Wide Information

The Company derives revenues from the sale and servicing of laser products used for macro applications and from the sale and servicing of laser products for marking and micro applications. Product sales are summarized below:

	Three Months Ended June 30,		Nine Months Ended June 30,	
	2007	2006	2007	2006
Macro applications	\$ 63,911	\$ 53,176	\$ 178,432	\$ 148,155
Marking and micro applications	57,467	56,472	170,753	156,645
	\$ 121,378	\$ 109,648	\$ 349,185	\$ 304,800
	=====	=====	=====	=====

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Cautionary Note Regarding Forward-Looking Statements

Certain statements in this Quarterly Report on Form 10-Q constitute forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 (the "Reform Act"). Forward-looking statements include all statements that do not relate solely to historical or current facts, and can be identified by the use of words such as "may", "believe", "will", "expect", "project", "anticipate", "estimate", "plan" or "continue" or other words or terms of similar meaning. These forward looking statements are based on the current plans and expectations of our management and are subject to a number of uncertainties and risks that could significantly affect our current plans and expectations, as well as future results of operations and financial condition. In making these forward-looking statements, we claim the protection of the safe-harbor for forward-looking statements contained in the Reform Act. We do not assume any obligation to update these forward-looking statements to reflect actual results, changes in assumptions, or changes in other factors affecting such forward-looking statements.

Overview

Rofin-Sinar Technologies Inc. (herein also referred to as "Rofin-Sinar", or the "Company" or "we", "us" or "our") is a leader in the design, development, engineering, manufacture and marketing of laser-based products used for cutting, welding and marking a wide range of materials.

Through our global manufacturing, distribution and service network, we provide a comprehensive range of laser sources and laser based system solutions to three principal target markets: the machine tool, automotive, and semiconductor/electronics industries. We sell principally to end-users and original equipment manufacturers ("OEMs") (principally in the machine tool industry) that integrate our laser sources with other system components. Many of our customers are among the largest global participants in their respective industries.

Effective May 14, 2007, the company purchased an additional 45% of the share capital of H2B Photonic GmbH, Garbsen (Germany) through its wholly owned subsidiary Carl Baasel Lasertechnik GmbH. The Company currently holds 85% of the share capital of H2B Photonic GmbH.

Effective April 05, 2007, the Company acquired 100% of the common stock of ES Technology Ltd., Oxford, UK, through its wholly owned subsidiary Rofin-Baasel UK Ltd. ES Technology Ltd. develops customized laser marking system solutions based on various laser technologies and distributes a number of optical devices and components into Northern European territories from several American suppliers via its subsidiary, Laser Service (Oxford) Ltd.

Effective March 28, 2007, the Company acquired 100% of the common stock of Corelase Oy, Tampere (Finland). Corelase Oy has considerable experience in semiconductors, optics, and fiber technology. Its product lines include fiber-coupled diode laser systems, continuous-wave and ultra short pulse mode-locked fiber laser systems, and components such as diode lasers for a wide range of material processing applications. The terms of the purchase include payment of deferred purchase price based on Corelase Oy achieving certain financial targets.

Effective February 28, 2007, the Company acquired 80% of the common stock of m2k-laser GmbH, Freiburg (Germany), through its wholly owned subsidiary Rofin-Sinar Laser GmbH. m2k-laser GmbH develops and manufactures semiconductor lasers based on the III-V compounds GaAs and GaSb for use predominantly in the scientific industry. Additionally the parties have agreed on a put/call option exercisable beginning in 2012 for the remaining 20% of the common stock.

Effective December 2, 2006, the Company purchased an additional 1% of the share capital of Rofin-Sinar U.K. Ltd. through Rofin-Sinar Technologies Europe S.L. under an option agreement between the Company and the former minority shareholders. The Company currently holds 81% of the share capital of Rofin-Sinar U.K. Ltd.

At June 30, 2007, Rofin-Sinar had 1,574 employees compared to 1,456 employees at June 30, 2006.

During the third quarter of fiscal years 2007 and 2006, respectively, we realized approximately 53% and 49% of revenues from the sale and servicing of laser products used for macro applications and approximately 47% and 51% from the sale and servicing of laser products for marking and micro applications.

Management believes that its global presence will support the Company's future business, both from the Asian market and the robust economy in Europe, which should compensate for the softer North American markets. Management also believes that the Company's record backlog and the continued high demand for its macro laser products from the machine tool industry as well as its broad product portfolios for micro and marking applications will support the business in the upcoming quarters.

Results of Operations

For the periods indicated, the following table sets forth the percentage of net sales represented by the respective line items in the Company's consolidated statements of operations.

	Three Months Ended June 30,		Nine Months Ended June 30,	
	2007	2006	2007	2006
Net sales	100%	100%	100%	100%
Cost of goods sold	57%	57%	58%	57%
Gross profit	43%	43%	42%	43%
Selling, general and administrative expenses	18%	18%	18%	18%
Research and development expenses	6%	6%	6%	6%
Intangibles amortization	1%	1%	1%	1%
Income from operations	17%	18%	17%	18%
Income before income taxes and minority interest	19%	19%	18%	19%
Net income	12%	12%	11%	12%

Net Sales - Net sales of \$121.4 million and \$349.2 million represent increases of \$11.7 million, or 11%, and \$44.4 million, or 15%, for the three month and nine month periods ended June 30, 2007, as compared to the corresponding periods in fiscal 2006. The increase for the three months ended June 30, 2007 resulted from a net sales increase of \$20.2 million, or 26%, in Europe/Asia, partly offset by a decrease of \$8.5 million, or 25%, in North America, compared to the corresponding period in fiscal 2006. The increase for the nine months ended June 30, 2007, compared to the corresponding period in fiscal 2006, resulted from a net sales increase of \$57.8 million, or 28%, in Europe/Asia, partly offset by a decrease of \$13.4 million, or 14%, in North America. The U.S. dollar weakened against foreign currencies, primarily against the Euro, which had a favorable effect on net sales of \$5.9 million and \$19.4 million for the three-month and nine-month periods ended June 30, 2007. Net sales of laser products for macro applications increased by \$10.7 million, or 20%, to \$63.9 million and by \$30.2 million (20%) to \$178.4 million for the three-month and nine-month periods ended June 30, 2007 as compared to the corresponding periods of fiscal 2006, respectively. The increase can be mainly attributed to the higher demand for lasers for macro applications in the machine tool industry and the increase in our component business. Net sales of lasers for marking and micro applications increased by \$1.1 million, or 2%, to \$57.5 million for the three months ended June 30, 2007 and by \$14.2 million, or 9%, to \$170.8 million for the nine months ended June 30, 2007 as compared to the corresponding periods in fiscal 2006. The increase can be mainly attributed to the higher demand for our lasers for micro and marking applications principally in the consumer electronics, solar cells and medical instruments industries.

Gross Profit - Our gross profit of \$51.7 million and \$146.8 million for the three-month and the nine-month periods ended June 30, 2007 represents increases of \$4.9 million (10%) and \$15.6 million (12%) from the corresponding periods of fiscal year 2006. As a percentage of sales, gross profit remained at 43% for the three-month periods ended June 30, 2007, and June 30, 2006, and decreased from 43% to 42% for the nine-month period ended June 30, 2007, as compared to the corresponding period in fiscal year 2006. The increase in our gross margins, during the three month period ended June 30, 2007, was primarily the result of a more favorable product mix including laser systems with higher output power, productivity increase in the manufacturing of high power CO2 lasers and higher revenues in our component business and service and spare parts. The lower gross margins in the nine-month period of fiscal 2007, compared to the same period of fiscal year 2006, is mainly attributable to a changed product mix with less revenues to the semiconductor industry and higher sales related to macro applications. Gross profit was favorably affected by \$2.1 million and \$6.6 million for the three-month and nine-month periods ended June 30, 2007, respectively, due to the weakening of the U.S. dollar against foreign currencies, primarily against the Euro.

Selling, General and Administrative Expenses - Selling, general and administrative ("SG&A") expenses of \$22.1 million and \$64.4 million for the three-month and nine-month periods ended June 30, 2007 represent increases of \$1.8 million (9%) and \$8.2 million (15%) from the corresponding periods of fiscal 2006. The increase in SG&A expenses is mainly a result of higher commissions related to the record level of revenues, an increased sales force, higher exhibition costs related to the Laser Show which occurred in June 2007 and additional SG&A expenses from the recently acquired subsidiaries. SG&A also included stock-based compensation expenses of \$1.3 million and \$4.0 million during the three-month and nine-month periods ended June 30, 2007 compared to \$1.0 million and \$2.3 million for the same period in fiscal 2006. The increase in the stock-based compensation expenses during the nine-month period primarily resulted from the decision of the Compensation Committee of the Board of Directors to immediately vest certain stock options upon retirement of a long term employee. SG&A, a significant portion of which is incurred in foreign currencies, was unfavorably affected by \$0.9 million and \$3.2 million for the three-month and nine-month periods ended June 30, 2007, respectively, due to the weakening of the U.S. dollar against foreign currencies, primarily the Euro.

Research and Development - The Company spent net \$7.4 million and \$20.6 million on research and development ("R&D") during the three-month and nine-month periods ended June 30, 2007. This represents an increase of 20% and 16% for the three-month and nine-month periods ended June 30, 2007, compared to the corresponding periods of the prior year. Gross research and development expenses for the three-month periods ended June 30, 2007 and 2006 were \$8.1 million and \$6.4 million, respectively, and were reduced by \$0.7 million and \$0.2 million of government grants during each respective period. Gross research and development expenses for the nine-month periods ended June 30, 2007 and 2006 were \$22.2 million and \$18.6 million, respectively, and were reduced by \$1.6 million and \$0.8 million of government grants during each respective period. The increase in R&D expenses is primarily due to our increased R&D activities related to fiber laser technology, and additional expenses from the recent acquisitions. R&D, a significant portion of which is conducted in Europe, and therefore incurred in foreign currencies, was unfavorably affected by \$0.4 million and \$1.4 million for the three-month and nine-month periods ended June 30, 2007, due to the weakening of the U.S. dollar against foreign currencies, primarily the Euro.

Amortization expense - Amortization expense for the three-month and nine-month periods ended June 30, 2007 amounted to \$1.1 million and \$3.0 million, respectively. This represents an increase of \$0.2 million for the three-month period and of \$0.4 million for the nine-month period when compared to the same periods of fiscal year 2006, mainly due to the recent acquisitions.

Other Income - Net other income of \$1.8 million for the three-month period ended June 30, 2007 represents an increase of \$0.9 million compared to net other income of \$0.9 million in the corresponding period of the prior year. Net other income of \$3.8 million for the nine-month period ended June 30, 2007 represents an increase of \$1.8 million compared to the corresponding period of the prior year. Net interest income, within this category, includes \$1.8 million of interest income offset by \$0.5 million of interest expense for the three months ended June 30, 2007 and \$4.8 million of interest income offset by \$1.2 million of interest expense for the nine-months ended June 30, 2007. The increase in net other income in the three-month and nine-month periods ended June 30, 2007 is primarily attributable to higher interest income of \$0.7 million and \$2.0 million, respectively, and slightly higher other income in both periods partially offset by higher exchange losses of \$0.3 million for the nine-month period ended June 30, 2007.

Income Tax Expense - Income tax expense of \$8.3 million and \$23.1 million for the three-month and nine-month periods ended June 30, 2007 represents an effective tax rate of 36% and 37% for the three-month and nine month periods ended June 30, 2007, compared to 35% and 36% for the corresponding periods of the prior year. The higher effective income tax rate is mainly due to high permanent differences related to the stock-based compensation expenses and taxable profit generation at all subsidiaries which includes the usage of the existing net operating losses. Income tax expense, a significant portion of which is incurred in foreign currencies, was unfavorably affected by \$0.5 million and \$1.6 million for the three-month and nine-month periods ended June 30, 2007 due to the weakening of the U.S. dollar against foreign currencies, primarily the Euro.

Net Income - As a result of the foregoing factors, the Company realized consolidated net income of \$14.3 million and \$38.9 million for the three-month and nine-month periods ended June 30, 2007, which represents increases of \$1.4 million and \$2.9 million from the corresponding periods in fiscal 2006. For the three-month period ended June 30, 2007, basic and diluted net income per common share equaled \$0.92 and \$0.90, respectively, based upon a weighted average of 15.5 million and 15.9 million common shares outstanding, as compared to basic and diluted net income per common share of \$0.84 and \$0.82, respectively, for the three-month period ended June 30, 2006, based upon a weighted average of 15.3 million and 15.7 million common shares outstanding. The first nine months of fiscal 2007 were impacted by stock-based compensation expenses net of income tax of \$3.8 million compared to \$2.1 million in the first nine months of fiscal year 2006.

Liquidity and Capital Resources

The Company's primary sources of liquidity at June 30, 2007 were cash and cash equivalents of \$100.0 million, short-term investments of \$112.7 million, an annually renewable \$25.0 million line of credit with Deutsche Bank AG and several other lines of credit to support foreign subsidiaries in their local currencies in an aggregate amount of \$94.0 million (translated at the applicable exchange rate at June 30, 2007). As of June 30, 2007, \$7.8 million (of which \$2.4 million is due in the short term) was outstanding under the Deutsche Bank facility and \$32.9 million (of which \$12.9 million is due in the short term) under other lines of credit. Approximately \$78.2 million was unused and available under the Company's bank facility and lines of credit at June 30, 2007. The Company is subject to financial covenants, which could restrict the Company from drawing money under these lines of credit. At June 30, 2007, the Company was in compliance with these covenants.

Cash and cash equivalents increased by \$24.6 million during the nine months ended June 30, 2007. Approximately \$51.0 million in cash and cash equivalents were provided by operating activities, primarily as the result of improved net income and other non-cash items, consisting principally of depreciation and amortization. Operating cash flow was negatively affected by an increase in accounts receivables and an increase in inventory, partially offset by an increase in income taxes payable.

Uses of cash from investing activities totaled \$28.4 million for the nine-month period ended June 30, 2007 and related primarily to the net purchase of short-term investments in the amount of \$18.4 million, our investments in new subsidiaries of \$5.4 million, and various additions to property and equipment in the amount of \$4.9 million.

Net cash used in financing activities totaled \$2.1 million and was primarily related to current period net repayments of bank debt of \$5.8 million, offset by \$3.5 million generated through issuance of new shares from the exercise of stock options.

Management believes that the cash flow from operations, along with existing cash and cash equivalents and availability under the credit facilities and lines of credit, will provide adequate resources to meet both our capital requirements and operational needs on both a short-term and long-term basis.

The Company has listed all its material contractual obligations in the Annual Report on Form 10-K, for the fiscal year ended September 30, 2006, and has not entered into any further material contractual obligations since that date.

Off-Balance Sheet Arrangements

The Company has no off-balance sheet arrangements or financing arrangements involving variable interest entities.

Currency Exchange Rate Fluctuations

Although we report our Consolidated Financial Statements in U.S. dollars, approximately 79% of our sales have been denominated in other currencies, primarily the Euro, British pound, Swedish krona, Singapore dollar, Chinese yuan renminbi, Taiwanese dollar, Korean won and Japanese yen. Net sales, costs and related assets and liabilities of our operations are generally denominated in the functional currencies of the relevant operating units, thereby serving to reduce the Company's exposure to exchange gains and losses.

Exchange differences upon translation from each operating unit's functional currency to U.S. dollars are accumulated as a separate component of equity. The currency translation adjustment component of stockholders' equity had the effect of increasing total equity by \$29.7 million at June 30, 2007 as compared to \$16.6 million at June 30, 2006.

The fluctuation of the Euro and the other relevant functional currencies against the U.S. dollar has had the effect of increasing or decreasing (as applicable) reported net sales, cost of goods sold, gross margin and selling, general and administrative expenses, denominated in such foreign currencies when translated into U.S. dollars as compared to prior periods.

Critical Accounting Policies

Our significant accounting policies are more fully described in Note 1 of our consolidated financial statements in our Annual Report on 10-K for the fiscal year ended September 30, 2006. Certain of the accounting policies require the application of significant judgment by management in selecting appropriate assumptions for calculating financial estimates. By their nature, these judgments are subject to an inherent degree of uncertainty.

Allowance for Doubtful Accounts

The Company records allowances for uncollectible customer accounts receivable based on historical experience. Additionally, an allowance is made based on an assessment of specific customers' financial condition and liquidity. If the financial condition of the Company's customers were to deteriorate, additional allowances may be required. No individual customer represents more than 10% of total accounts receivable. Any increase in allowance will impact operating income during a given period.

Inventory Valuation

Inventories are stated at the lower of cost or market, after provisions for excess and obsolete inventory salable at prices below cost. Provisions for slow moving and obsolete inventories are provided based on current assessments about historical experience and future product demand and production requirements for the next twelve months. These factors are impacted by market conditions, technology changes, and changes in strategic direction, and require estimates and management judgment that may include elements that are uncertain. The Company evaluates the adequacy of these provisions quarterly. Although the Company strives to achieve a balance between market demands and risk of inventory excess or obsolescence, it is possible that, should conditions change, additional provisions may be needed. Any changes in the provisions will impact operating income during a given period.

Warranty Reserves

The Company provides reserves for the estimated costs of product warranties when revenue is recognized. The Company relies upon historical experience, expectation of future conditions, and its service data to estimate its warranty reserve. The Company continuously monitors this data to ensure that the reserve is sufficient. Warranty expense has historically been within our expectations. To the extent we experience increased warranty claim activity or increased costs associated with servicing those claims (such costs may include material, labor and travel costs), revisions to the estimated warranty liability would be required. Increases in reserves will impact operating income during the period.

Pension

The determination of the Company's obligation and expense for pension is dependent on the selection of certain assumptions used by actuaries in calculating those amounts. Assumptions are made about interest rates, expected investment return on plan assets, total turnover rates, and rates of future compensation increases. In addition, the Company's actuarial consultants use subjective factors such as withdrawal rates and mortality rates to develop their calculations of these amounts. The Company generally reviews these assumptions at the beginning of each fiscal year. The Company is required to consider current market conditions, including changes in interest rates, in making these assumptions. The actuarial assumptions that the Company may use may differ materially from actual results due to changing market and economic conditions, higher or lower withdrawal rates or longer or shorter life spans of participants. These differences may result in a significant impact on the amount of pension benefits expense the Company has recorded or may record.

The discount rate enables the Company to state expected future cash flows at a present value on the measurement date. The Company has little latitude in selecting this rate, and it must represent the market rate of high-quality fixed income investments. A lower discount rate increases the present value of benefit obligations and increases pension expense.

To determine the expected long-term rate of return on plan assets, the Company considers the current and expected assets allocations, as well as historical and expected returns on various categories of plan assets.

Share-Based Payment

Stock-based compensation cost is measured at grant date, based on the fair value of the award, and is recognized as expense over the employee requisite vesting period. We make judgments about the fair value of the awards, including the expected term of the award, volatility of the underlying stock and estimated forfeitures, which impact the amount of compensation expense recognized in the financial statements. Such amounts may change as a result of additional grants, forfeitures, modifications in assumptions and other factors. SFAS No. 123R provides that income tax effects of share-based payments are recognized in the financial statements for those awards which will normally result in tax deductions under existing tax law. Under current U.S. federal tax laws, we receive a compensation expense deduction related to stock options only when those options are exercised and vested shares are received. Accordingly, the financial statement recognition of compensation cost for stock options creates a deductible temporary difference which results in a deferred tax asset and a corresponding deferred tax benefit in the income statement for all U.S. based employees. Compensation expense related to all other employees is treated as a permanent difference for income tax purposes.

Ownership of Common Stock By Directors

The following table sets forth information as of June 30, 2007, with respect to beneficial ownership of the Company's Common Stock and exercisable options by each director.

Name	Number of Shares of Common Stock Beneficially Owned	Total Number of Stock Options Owned at June 30, 2007	Number of Exercisable Stock Options Owned at June 30, 2007
Peter Wirth	6,300	290,000	192,000
Gunther Braun	--	265,000	121,000
Carl F. Baasel	37,000	43,000	20,000
William R. Hoover (2)	42,000	--	--
Ralph E. Reins (1)	6,000	--	--
Gary K. Willis (1)	21,500	--	--
Daniel Smoke (1)	7,950	--	--
Stephan Fantone (1)	4,500	--	--

(1) Outside, non-executive directors

(2) Former outside, non-executive directors

Item 3. Quantitative and Qualitative Disclosures about Market Risk

For the nine-month period ended June 30, 2007, we did not experience any material change in market risk exposures affecting the quantitative and qualitative disclosures as presented in our Annual Report on Form 10-K for the fiscal year ended September 30, 2006.

The following discussion about the Company's market risk disclosures involves forward looking statements. Actual results could differ materially from those projected in the forward looking statements. The Company is exposed to market risk related to changes in interest rates and foreign currency exchange rates. The Company does not use derivative financial instruments for trading purposes.

Interest Rate Sensitivity

As of June 30, 2007, the Company maintained cash equivalents and short-term investments of \$139.3 million, consisting mainly of non-taxable interest bearing securities and demand deposits all with maturities of less than three months. If short-term interest rates were to increase or decrease by 10%, interest income would increase or decrease by approximately \$0.5 million.

At June 30, 2007, the Company had \$27.1 million of variable rate debt on which the interest rate is reset every six months, \$1.8 million of variable rate debt on which the interest rate is set annually and \$11.9 million of fixed rate debt. Maturities of this debt are as follows: \$9.7 million is due in 2007, \$20.6 million is due in 2008, \$3.6 million is due in 2009, \$0.6 million is due in 2010, \$1.1 million is due in 2011, \$1.6 million is due in 2012, \$0.5 million is due in 2014, \$2.4 million is due in 2015, and \$0.6 million is due in 2016. A 10% change in the variable interest rates of the Company's debt would result in an increase or decrease in pre-tax interest expense by approximately \$0.1 million.

Additionally, the Company has entered into interest rate swap agreements of total notional amount of Euro 13.0 million (equivalent to \$17.5 million based on the exchange rate at June 30, 2007) to minimize the interest expenses on short and long-term debt by shifting from variable to fixed interest rates.

Foreign Currency Exchange Risk

The Company enters into foreign currency forward contracts and forward exchange options generally of less than one year duration to hedge a portion of its foreign currency risk on sales transactions. At June 30, 2007, the Company held Japanese yen forward exchange options with notional amount of Euro 0.9 million and with notional amount of \$0.3 million and Great Britain pound forward Exchange options with notional amount of \$0.6 million. The gain or loss resulting from a 10% change in currency exchange rates would be approximately \$0.2 million.

Item 4. Controls and Procedures

As of the end of the 90-day period covered by this report, the Chief Executive Officer and Chief Financial Officer of the Company (collectively, the "certifying officers") have evaluated the effectiveness of the Company's disclosure controls and procedures (as such term is defined in Rules 13a-15(e) and 15d-15(e) under the Securities and Exchange Act of 1934, as amended). These disclosure controls and procedures are designed to ensure that the information required to be disclosed by the Company in its periodic reports filed with the Securities and Exchange Commission (the "Commission") is recorded, processed, summarized and reported within the time periods specified by the Commission's rules and forms, and that the information is communicated to the certifying officers on a timely basis.

The certifying officers concluded, based on their evaluation, that the Company's disclosure controls and procedures are effective in ensuring that material information relating to the Company, including its consolidated subsidiaries, is made known to them in a timely fashion, taking into consideration the size and nature of the Company's business and operations.

There have not been changes in the Company's internal control over financial reporting that occurred during the Company's last fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II. OTHER INFORMATION

Item 1. Legal Proceedings

We have been and are likely to be involved from time to time in litigation involving our intellectual property and ordinary routine litigation arising in the ordinary course of business.

The licensor of patents covering the technology used in certain of the Company's CO2 lasers has asserted that the Company has calculated royalties due in respect of certain sales of such CO2 lasers in a manner that is not consistent with the applicable license agreement. In addition, the licensor claims that it has not been provided with copies of invoices and other documentation relating to such sales, to which it asserts it is entitled under the license agreement. The Company disputes these and related allegations and believes that it is in compliance with all of its obligations under the license agreement. The Company is in discussions with the licensor in order to resolve these disagreements. The parties have reached an agreement in principle that an independent auditor should be appointed to review the calculations made by the Company in connection with the royalties it has paid in the past. Management believes that it will achieve a resolution of this matter that will not have a material adverse impact on the Company's financial condition or results of operations or cash flows.

Item 1A. Risk Factors

For information regarding risk factors that could effect the Company's results of operation, financial condition and liquidity, see the risk factors discussion provided under "Risk Factors" in Item 1A of the Company's Annual Report on Form 10-K for the year ended September 30, 2006. See also, "Forward-Looking Statements" included in this Quarterly Report of Form 10-Q.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

None.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Submission of Matters to a Vote of Security Holders

None.

Item 5. Other Information

None.

Item 6. Exhibits

- 31.1 Rule 13a-14(a)/15d-14(a) Certification of Chief Executive Officer
- 31.2 Rule 13a-14(a)/15d-14(a) Certification of Chief Financial Officer
- 32.1 Section 1350 Certification of Chief Executive Officer
- 32.2 Section 1350 Certification of Chief Financial Officer

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 thereunto duly authorized.

Rofin-Sinar Technologies Inc.

(Registrant)

Date: August 9, 2007

/s/ Gunther Braun

Gunther Braun
President, Chief Executive Officer,
and Director

/s/ Ingrid Mittelstaedt

Ingrid Mittelstaedt
Chief Financial Officer,
Executive Vice President, Finance
and Administration, and Treasurer

CERTIFICATION OF THE CHIEF EXECUTIVE OFFICER

I, Gunther Braun, Chief Executive Officer and President, of Rofin-Sinar Technologies, Inc., certify that:

1. I have reviewed this quarterly report on Form 10-Q of Rofin-Sinar Technologies Inc.;
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - b) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this quarterly report, based on such evaluation; and
 - c) disclosed in this quarterly report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors:
- a) all significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: August 9, 2007

/s/ Gunther Braun

Gunther Braun

President,
Chief Executive Officer and
Director

CERTIFICATION OF THE CHIEF FINANCIAL OFFICER

I, Ingrid Mittelstaedt, Chief Financial Officer, of Rofin-Sinar Technologies, Inc., certify that:

1. I have reviewed this quarterly report on Form 10-Q of Rofin-Sinar Technologies Inc.;
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - b) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this quarterly report, based on such evaluation; and
 - c) disclosed in this quarterly report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors:
- a) all significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: August 9, 2007

/s/ Ingrid Mittelstaedt

Ingrid Mittelstaedt

Chief Financial Officer,
Executive Vice President,
Finance and Administration,
and Treasurer

ROFIN-SINAR TECHNOLOGIES INC.
CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906
OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Rofin-Sinar Technologies Inc. (the "Company") on Form 10-Q for the quarter ended June 30, 2007 as filed with the Securities and Exchange Commission (the "Report"), I, Gunther Braun, Chief Executive Officer and President of the Company, hereby certify as of the date hereof, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that, to the best of my knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d), as applicable, of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

This Certification has not been, and shall not be deemed, "filed" with the Securities and Exchange Commission.

Date: August 9, 2007

/s/ Gunther Braun

Gunther Braun

President,
Chief Executive Officer and
Director

ROFIN-SINAR TECHNOLOGIES INC.
CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO SECTION 906
OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Rofin-Sinar Technologies Inc. (the "Company") on Form 10-Q for the quarter ended June 30, 2007 as filed with the Securities and Exchange Commission (the "Report"), I, Ingrid Mittelstaedt, Chief Financial Officer of the Company, hereby certify as of the date hereof, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350, that, to the best of my knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d), as applicable, of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

This Certification has not been, and shall not be deemed, "filed" with the Securities and Exchange Commission.

Date: August 9, 2007

/s/ Ingrid Mittelstaedt

Ingrid Mittelstaedt

Chief Financial Officer,
Executive Vice President,
Finance and Administration,
and Treasurer