

ADVANCED MEDICAL OPTICS INC
Form NT 10-K
March 03, 2008

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 12b-25

Commission File Number 01-31257

CUSIP Number 00763M 10 8

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: Fiscal Year Ended December 31, 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: _____

(1) 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

Advanced Medical Optics, Inc.

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Full Name of Registrant

Not Applicable
Former Name if Applicable

1700 E. St. Andrew Place
Address of Principal Executive Office (*Street and Number*)

Santa Ana, CA 92705
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)

- x (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. (Attach extra sheets if needed)

Advanced Medical Optics, Inc. (the Company) is unable to timely finalize its Annual Report on Form 10-K for the fiscal year ended December 31, 2007. The Company has been working diligently to prepare its consolidated financial statements for the period ended December 31, 2007, and such consolidated financial statements, including the notes thereto, have been substantially completed. However, the Company has not been able to finalize its financial statements in time for it to finalize the Form 10-K within the prescribed period without unreasonable effort and expense. The Company intends to file its Annual Report on Form 10-K as quickly as practicable and plans to file within the 15-day extension period afforded by SEC Rule 12b-25 under the Securities Exchange Act of 1934, as amended.

PART IV OTHER INFORMATION

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

Diane W. Biagianti, Esq.
(Name)

(714)
(Area Code)

247-8200
(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 the 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.

Advanced Medical Optics, Inc.
(Name of Registrant as Specified in Charter)

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

Date March 3, 2008

By

/s/ RICHARD A. MEIER

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Richard A. Meier

President and Chief Operating Officer

(Principal Financial Officer)