

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT

Under
The Securities Act of 1933

CUTERA, INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

77-0492262
(I.R.S. Employer
Identification Number)

3240 Bayshore Boulevard
Brisbane, CA 94005
(Address of principal executive offices)

1998 STOCK PLAN
2004 EQUITY INCENTIVE PLAN
2004 EMPLOYEE STOCK PURCHASE PLAN
(Full title of the plans)

Kevin P. Connors
President and Chief Executive Officer
Cutera, Inc.
3240 Bayshore Boulevard
Brisbane, CA 94005
(415) 657-5500

(Name, address, and telephone number, including area code, of agent for service)

Copy to:
David J. Saul, Esq.
Philip H. Oettinger, Esq.
Wilson Sonsini Goodrich & Rosati
Professional Corporation
650 Page Mill Road
Palo Alto, CA 94304-1050
(650) 493-9300

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Maximum Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock \$0.001 par value	3,833,917 shares(1)	\$ 3.16(2)	\$ 12,099,517(3)	\$ 1,533.01
Common Stock \$0.001 par value	1,889,404 shares(4)	\$ 14.25(5)	\$ 26,924,007	\$ 3,411.27
Common Stock \$0.001 par value	200,000 shares(6)	\$ 12.11(7)	\$ 2,422,000	\$ 306.87
TOTAL	5,923,321 shares	—	\$41,445,524	\$5,251.15

- (1) For the sole purpose of calculating the registration fee, the number of shares to be registered under this Registration Statement has been broken down into three subtotals. This subtotal represents the sum of shares issuable upon exercise of presently outstanding options (options that have been granted as of the date of this Registration Statement) issued under the 1998 Stock Plan.
- (2) Computed in accordance with Rule 457(h) under the Securities Act of 1933, as amended, solely for the purpose of calculating the total registration fee. Computation based on the weighted average exercise price (rounded to the nearest cent) at which the options outstanding whose exercise will result in the issuance of the shares being registered may be exercised.

- (3) Calculated in accordance with Rule 457(h) based on the aggregate exercise price for all presently outstanding options described in note 1 above.
 - (4) This subtotal represents the sum of shares issuable upon exercise of options that have not yet been granted under the 1998 Stock Plan as of the date of this Registration Statement and shares to be granted under the 2004 Equity Incentive Plan.
 - (5) Estimated in accordance with Rule 457(h) solely for the purpose of calculating the total registration fee. Computation based upon the average of the high and low prices of the Common Stock as reported in The Nasdaq Stock Market on March 31, 2004.
 - (6) This subtotal represents the number of shares authorized to be issued under the 2004 Employee Stock Purchase Plan.
 - (7) Estimated in accordance with Rule 457(h) solely for the purpose of calculating the total registration fee. Computation based upon 85% (see explanation in following sentence) of the average of the high and low prices of the Common Stock as reported in The Nasdaq Stock Market on March 31, 2004. Pursuant to the 2004 Employee Stock Purchase Plan, which plan is incorporated by reference herein, the purchase price of a share of Common Stock shall be an amount equal to 85% of the fair market value of a share of Common Stock on the Enrollment Date or the Exercise Date (as defined in such plan), whichever is lower.
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CUTERA, INC.
REGISTRATION STATEMENT ON FORM S-8

PART II

INFORMATION REQUIRED IN REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

There are hereby incorporated by reference in this Registration Statement the following documents and information heretofore filed by Cutera, Inc. (the "Company") with the Securities and Exchange Commission:

(1) The Company's Registration Statement on Form S-1 (file no. 333-111928) under the Securities Act of 1933, as amended (the "Securities Act"), and as declared effective on March 30, 2004.

(2) The description of the Company's Common Stock contained in the Company's Registration Statement on Form 8-A filed pursuant to Section 12(g) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and as declared effective on March 30, 2004.

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act on or after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be part hereof from the date of filing of such documents.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Certain members of Wilson Sonsini Goodrich & Rosati, Professional Corporation, and investment partnerships of which such persons are partners, beneficially own 114,000 shares of the Company's Common Stock.

Item 6. Indemnification of Directors and Officers.

Section 145(a) of the Delaware General Corporation Law (the "DGCL") provides in relevant part that "[a] corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe the person's conduct was unlawful." With respect to derivative actions, Section 145(b) of the DGCL provides in relevant part that "[a] corporation shall have power to indemnify any

person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor . . . [by reason of his service in one of the capacities specified in the preceding sentence] against expenses (including attorneys' fees) actually and reasonably incurred by the person in connection with the defense or settlement of such action or suit if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation and except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper."

The Company's Amended and Restated Certificate of Incorporation provides that, to the fullest extent permitted by the DGCL, no director of the Company shall be personally liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director. The Amended and Restated Certificate of Incorporation also provides that no amendment or repeal of such provision, nor the adoption of any provision of the Amended and Restated Certificate of Incorporation inconsistent with such provision, shall eliminate or reduce the effect of such provision, in respect of any matter occurring, or any action or proceeding accruing or arising or that, but for such provision, would accrue or arise, prior to such amendment, repeal, or adoption of an inconsistent provision.

The Company's Bylaws provide that the Company shall indemnify, to the full extent authorized by law, each of its directors, officers, employees and other agents against all liability and loss suffered and expenses reasonably incurred in connection with any proceeding arising by reason of the fact that such person is or was an agent of the corporation.

The Company has entered into indemnification agreements with its directors and executive officers, in addition to the indemnification provided for in the Company's Amended and Restated Certificate of Incorporation and Bylaws, and intends to enter into indemnification agreements with any new directors and executive officers in the future.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
5.1	Opinion of Wilson Sonsini Goodrich & Rosati, Professional Corporation.
10.2*	1998 Stock Plan.
10.3*	2004 Equity Incentive Plan.
10.4*	2004 Employee Stock Purchase Plan.
23.1	Consent of PricewaterhouseCoopers LLP, Independent Auditors.
23.2	Consent of Wilson Sonsini Goodrich & Rosati, Professional Corporation (see Exhibit 5.1).
24.1	Power of Attorney (see page II-4).

* Incorporated by reference to exhibits filed with the Company's Registration Statement on Form S-1 (file no. 333-111928), and as declared effective on March 30, 2004.

Item 9. Undertakings.

A. The Company hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement to include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

B. The Company hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Company's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

C. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Company pursuant to applicable law, the Company's Amended and Restated Certificate of Incorporation, the Company's Bylaws or the Company's indemnification agreements, the Company has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Company of expenses incurred or paid by a director, officer or controlling person of the Company in a successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered hereunder, the Company will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question of whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant, Cutera, Inc., a corporation organized and existing under the laws of the State of Delaware, certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Brisbane, State of California, on this 1st day of April, 2004.

CUTERA, INC.

By: /s/ Kevin P. Connors

Kevin P. Connors
President and Chief Executive Officer
(Principal Executive Officer)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Kevin P. Connors and Ronald J. Santilli, jointly and severally, as his attorneys-in-fact, with full power of substitution in each, for him in any and all capacities to sign any amendments to this Registration Statement on Form S-8, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that each of said attorneys-in-fact, or his substitutes, may do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
/s/ Kevin P. Connors _____ (Kevin P. Connors)	President, Chief Executive Officer and Director (Principal Executive Officer)	April 1, 2004
/s/ Ronald J. Santilli _____ (Ronald J. Santilli)	Chief Financial Officer and Vice President of Finance and Administration (Principal Accounting Officer)	April 1, 2004
/s/ David A. Gollnick _____ (David A. Gollnick)	Vice President of Research and Development and Director	April 1, 2004
/s/ David B. Apfelberg _____ (David B. Apfelberg)	Director	April 1, 2004
/s/ Annette J. Campbell White _____ (Annette J. Campbell-White)	Director	April 1, 2004
/s/ Guy P. Nohra _____ (Guy P. Nohra)	Director	April 1, 2004
/s/ Jerry P. Widman _____ (Jerry P. Widman)	Director	April 1, 2004

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

EXHIBITS

Registration Statement on Form S-8

CUTERA, INC.

April 2, 2004

INDEX TO EXHIBITS

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24.1	Power of Attorney (see page II-4).

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OPINION OF WILSON SONSINI GOODRICH & ROSATI, PROFESSIONAL CORPORATION

April 1, 2004

Cutera, Inc.
3240 Bayshore Boulevard
Brisbane, CA 94005

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have examined the Registration Statement on Form S-8 to be filed by you with the Securities and Exchange Commission on April 1, 2004 (the "Registration Statement"), in connection with the registration under the Securities Act of 1933, as amended, of 5,923,321 shares of your Common Stock, par value \$0.001 per share (the "Shares"), (i) 3,833,917 shares of which are subject to currently outstanding options under the 1998 Stock Plan, (ii) 1,889,404 shares of which are to be issued pursuant to options under the 2004 Equity Incentive Plan and (iii) 200,000 shares of which are to be issued pursuant to the 2004 Employee Stock Purchase Plan (collectively, the "Plans"). As your counsel in connection with this transaction, we have examined the proceedings taken and are familiar with the proceedings proposed to be taken by you in connection with the issuance and sale of the Shares pursuant to the Plans.

It is our opinion that, when issued and sold in the manner described in the Plans and pursuant to the agreements which accompany each grant under the Plans, the Shares will be legally and validly issued, fully-paid and non-assessable.

We consent to the use of this opinion as an exhibit to the Registration Statement, and further consent to the use of our name wherever appearing in the Registration Statement and any amendments thereto.

Very truly yours,

WILSON SONSINI GOODRICH & ROSATI

/s/ Wilson Sonsini Goodrich & Rosati

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 20, 2004, relating to the financial statements and financial statement schedule of Cutera, Inc., which appears in Cutera, Inc.'s Amendment No. 2 to the Registration Statement on Form S-1 (No. 333-111928).

/s/ PricewaterhouseCoopers LLP

San Jose, California
March 30, 2004