
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

FORM 8-K

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

April 5, 2007
Date of Report (date of earliest event reported)

CUTERA, INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

000-50644
(Commission File Number)

77-0470324
(I.R.S. Employer
Identification No.)

3240 Bayshore Blvd.
Brisbane, California 94005
(Address of principal executive offices)

(415) 657-5500
(Registrant's telephone number, including area code)

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02. Results of Operations and Financial Condition.

On April 5, 2007, Cutera, Inc. issued a press release regarding its preliminary revenue and earnings per share results for the first quarter of fiscal year 2007, ended March 31, 2007. A copy of the press release is furnished as Exhibit 99.1 to this Form 8-K.

The information in this Form 8-K and the exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, regardless of any general incorporation language in such filing.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press release of Cutera, Inc. issued on April 5, 2007.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CUTERA, INC.

By: /s/ Ronald J. Santilli

Ronald J. Santilli

Chief Financial Officer and Vice President of Finance and
Administration

Date: April 6, 2007

Exhibit Index

<u>Exhibit No.</u>	<u>Description</u>
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FOR IMMEDIATE RELEASE

CONTACT:

Investor Relations

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Integrated Corporate Relations, Inc.

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Cutera® Reports Preliminary First Quarter 2007 Revenue and EPS

Schedules Date of Earnings Release

BRISBANE, Calif., April 5, 2007 — Cutera, Inc. (NASDAQ: [CUTR](#)), a leading provider of laser and other light-based aesthetic systems for practitioners worldwide, today reported preliminary revenue and estimated earnings per diluted share for the first quarter of 2007.

Based on preliminary financial data, Cutera expects revenue to be approximately \$23 million for the first quarter ended March 31, 2007, compared with our earlier guidance of \$26 million provided on January 31, 2007.

GAAP earnings per diluted share for the first quarter of 2007 are expected to be in the range of \$0.11 to \$0.13, compared with our earlier guidance of \$0.21 provided on January 31, 2007.

“We continue to see strong growth in the laser and light-based aesthetic equipment market,” said Kevin Connors, Cutera’s President and CEO. He added, “This quarter’s shortfall was due primarily to lower than expected productivity levels of our recent sales expansion. We are implementing specific initiatives to address this matter and remain confident in our ability to increase our revenue growth.”

Full results for the company’s first quarter of 2007, and comments on the company’s 2007 guidance, will be announced on May 7, 2007, after market close. The company will also hold a conference call that is scheduled to begin at 2:00 p.m. PDT (5:00 p.m. EDT) on May 7. This call will be broadcast live over the Internet hosted at the Investor Relations section of the Company’s website at <http://www.cutera.com> and will be archived online within one hour of the completion of the conference call. In addition, you may call 800-811-0667 to listen to the live broadcast. A telephonic playback will be available from 5:00 p.m. PDT (8:00 p.m. EDT) on May 7, 2007, through 8:59 p.m. PDT (11:59 p.m. EDT) on May 21, 2007 by calling 888-203-1112. To access this playback, please enter pass code 9191564.

About Cutera, Inc.

Brisbane, California-based Cutera is a leading provider of laser and other light-based aesthetic systems for practitioners worldwide. Since 1998, Cutera has been developing innovative, easy-to-use products that enable dermatologists, plastic surgeons, gynecologists, primary care physicians and other qualified practitioners to offer safe, effective and non-invasive aesthetic treatments to their patients. For more information, call 1-888-4CUTERA or visit www.cutera.com

This press release contains forward-looking statements within the meaning of the U.S. Private Securities Litigation Reform Act of 1995. Specifically, statements concerning Cutera's expected first quarter 2007 revenue and earnings per share data, and its ability to expand its distribution network, are forward-looking statements within the meaning of the Safe Harbor. Forward-looking statements are based on management's current, preliminary expectations and are subject to risks and uncertainties, which may cause Cutera's actual results to differ materially from the statements contained herein. Cutera's first quarter 2007 revenue and earnings per share data, as discussed in this release, are preliminary and unaudited, and subject to adjustment, including in the quarter closing process and review and auditing by our independent auditors. Further information on potential risk factors that could affect Cutera's business and its financial results are detailed in its most recent 10-K as filed with the Securities and Exchange Commission. Undue reliance should not be placed on forward-looking statements, which speak only as of the date they are made. Cutera undertakes no obligation to update publicly any forward-looking statements to reflect new information, events or circumstances after the date they were made, or to reflect the occurrence of unanticipated events.