
**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

Date of Report (Date of earliest event reported)
September 25, 2014

Fabrinet

(Exact name of registrant as specified in its charter)

Cayman Islands
(State or other jurisdiction
of incorporation)

001-34775
(Commission
File Number)

Not Applicable
(IRS Employer
Identification No.)

c/o Intertrust Corporate Services (Cayman) Limited
190 Elgin Avenue
George Town
Grand Cayman
KY1-9005
Cayman Islands

(Address of principal executive offices, including zip code)

+66 2-524-9600

(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):

- 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 8.01 Other Events.

On September 25, 2014, Fabrinet issued a press release announcing that it will not be able to file its Annual Report on Form 10-K for its fiscal year ended June 27, 2014 within the 15-day extension period permitted under the rules of the Securities and Exchange Commission. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

This information shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press release dated September 25, 2014

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.

FABRINET

By: _____ /s/ Toh-Seng Ng
Toh-Seng Ng
Executive Vice President, Chief Financial Officer

Date: September 25, 2014

EXHIBIT INDEX

**Exhibit
No.**

Description

99.1 Press release dated September 25, 2014

Fabrinet Delays Filing of Form 10-K

BANGKOK, Thailand – September 25, 2014 – Fabrinet (NYSE: FN), a leading provider of advanced optical packaging and precision optical, electro-mechanical and electronic manufacturing services to original equipment manufacturers of complex products, today announced that it is delaying the filing of its Annual Report on Form 10-K for the year ended June 27, 2014 (the “Form 10-K”).

Prior to the completion of Fabrinet’s fiscal year 2014 financial results, Fabrinet discovered potential accounting violations with respect to consignment shipments and inventory. Subsequently and as previously disclosed, the Audit Committee of Fabrinet’s Board of Directors began conducting an internal investigation concerning various accounting cut-off issues, specifically procedures surrounding consignment revenue and inventory. The investigation identified certain process weaknesses concerning shipments of goods to consignment and the need for certain remedial measures, including (1) process improvements, (2) personnel training regarding revenue recognition policies and inventory management techniques and their relevant accounting considerations, and (3) certain personnel actions. The Audit Committee provided these findings to Fabrinet’s management.

On September 10, 2014, Fabrinet filed with the SEC a Form 12b-25, Notification of Late Filing, with regard to its Form 10-K. At the time of filing, Fabrinet expected that it would be able to file its Form 10-K within the 15-day extension period provided by the form. However, Fabrinet recently determined that it requires additional time to file its Form 10-K because it is currently evaluating and discussing with its auditors its accounting practices concerning consignment goods.

Fabrinet expects to file its Form 10-K by next week.

About Fabrinet

Fabrinet is a leading provider of advanced optical packaging and precision optical, electro-mechanical, and electronic manufacturing services to original equipment manufacturers of complex products, such as optical communication components, modules and subsystems, industrial lasers and sensors. Fabrinet offers a broad range of advanced optical and electro-mechanical capabilities across the entire manufacturing process, including process design and engineering, supply chain management, manufacturing, advanced packaging, integration, final assembly and test. Fabrinet focuses on production of high complexity products in any mix and any volume. Fabrinet maintains engineering and manufacturing resources and facilities in Thailand, the People’s Republic of China and the United States. For more information visit: www.fabrinet.com.

Forward-Looking Statements

“Safe Harbor” Statement Under U.S. Private Securities Litigation Reform Act of 1995

This press release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, regarding Fabrinet’s expectation to file the Form 10-K next week.

These forward-looking statements involve risks and uncertainties, and actual results could vary materially from these forward-looking statements. Factors that may cause future results to differ materially from management’s current expectations include, among other things, the discovery of additional information relevant to the internal investigation; the timing of the review by, and the conclusions of, our independent registered public accounting firm regarding the internal investigation and our financial statements; and the risk that the completion and filing of the Form 10-K will take longer than expected. We disclaim any obligation to update information contained in these forward-looking statements whether as a result of new information, future events, or otherwise.

SOURCE: Fabrinet

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