

PRESSTEK INC /DE/
Form NT 10-K
March 14, 2008

U.S. SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC File Number 000-17541
CUSIP Number 741113 10 4

(Check One): Form 10-K and Form 10-KSB Form 20-F Form 11-K Form 10-Q and Form 10-QSB

Form N-SAR

For Period Ended: December 29, 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:

Read Attached Instruction Sheet 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

Full Name of Registrant
Former Name if Applicable

PRESSTEK, INC.

Address of Principal Executive Office (Street and Number)

2 Greenwich Office Park

City, State and Zip Code

Greenwich, CT 06831

(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

The Company expects to report a net loss for 2007, as compared to Net income of \$9.7 million during the prior fiscal period. The Company recorded a reversal of a tax allowance in the fourth quarter of fiscal 2006, resulting in a tax benefit of approximately \$10.6 million for the fiscal period ending December 30, 2006. The Company does not anticipate a similar tax benefit for 2007. In addition the Company recorded approximately \$5.5 million in fiscal 2007 of inventory related charges relating primarily to changes in key product strategies. Other significant differences between the fiscal 2006 and fiscal 2007 operating results are primarily attributable to stock compensation, legal fees and professional fees.

Based on the delayed review of financial results of the fourth quarter 2007, the Company is unable to provide any further detailed information relating to the significant differences from the fiscal year ended December 30, 2006.

PRESSTEK, 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 14, 2008
Cook

By /s/ Jeffrey A.

Name: Jeffrey A. Cook
Title: Executive Vice President and Chief Financial Officer