

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-K/A

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended September 30, 1999

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File Number: 0-22175

EMCORE CORPORATION
(Exact name of registrant as specified in its charter)

NEW JERSEY
(State or other jurisdiction of
incorporation or organization)

22-2746503
(I.R.S. Employer
Identification No.)

394 ELIZABETH AVENUE, SOMERSET, NJ 08873
(Address of principal executive offices) (zip code)

Registrant's telephone number, including area code: (732) 271-9090
Securities registered pursuant to Section 12(b) of the Act: NONE
Securities registered pursuant to Section 12(g) of the Act: COMMON STOCK,
NO PAR VALUE

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein and will not be contained, to the best of the registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

The aggregate market value of common stock held by non-affiliates of the registrant as of December 1, 1999 was approximately \$205,186,625 (based on the closing sale price of \$23 15/16 per share).

The number of shares outstanding of the registrant's no par value common stock as of December 1, 1999 was 13,565,769.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the registrant's definitive Proxy Statement for the 2000 Annual Meeting of Shareholders (to be filed with the Securities and Exchange Commission on or before January 28, 2000) are incorporated by reference in Part III of this Form 10-K/A.

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PART IV

ITEM 14. EXHIBITS, FINANCIAL STATEMENT SCHEDULES, AND REPORTS ON FORM 8-K.

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14(a)(1) FINANCIAL STATEMENTS:

Included in Part II, Item 8 of this report:

Consolidated Balance Sheets as of September 30, 1998 and 1999 31

Consolidated Statements of Operations for the years ended September 30, 1997, 1998 and 1999 32

Consolidated Statements of Shareholders' Equity for the years ended

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Consolidated Statements of Cash Flows for the years ended September 30, 1997, 1998 and 1999	34-35
Notes to financial statements	36-54
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14 (a) (2) FINANCIAL STATEMENT SCHEDULE:

Included in Part IV of this report:

Schedule II - Valuation and qualifying accounts and reserves	63
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Other schedules have been omitted since they are either not required or not applicable.

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14 (A) (3) EXHIBITS

<TABLE>

<CAPTION>

EXHIBIT NO. <S>	DESCRIPTION <C>
3.1	Restated Certificate of Incorporation, dated March 31, 1999.+
3.2 No. 1 to the	Amended By-Laws, as amended January 11, 1989 (incorporated by reference to Exhibit 3.2 to Amendment 1997 S-1).
4.1 No. 3 to the	Specimen certificate for shares of common stock (incorporated by reference to Exhibit 4.1 to Amendment 1997 S-1).
4.2 December	Form of \$11.375 Warrant (incorporated by reference to Exhibit 4.2 to EMCORE's filing on Form 10-K, dated 29, 1998).
10.1 Amendment No. 1	1995 Incentive and Non-Statutory Stock Option Plan (incorporated by reference to Exhibit 10.1 to the 1997 S-1).
10.2 S-1).	1996 Amendment to Option Plan (incorporated by reference to Exhibit 10.2 to Amendment No. 1 to the 1997 S-1).
10.3 to the 1997	Specimen Incentive Stock Option Agreement (incorporated by reference to Exhibit 10.3 to Amendment No. 1 S-1).
10.4 Confidential	Second Amended and Restated Distribution Agreement dated as of March 31, 1998 between EMCORE and Hakuto (incorporated by reference to Exhibit 10.4 to EMCORE's filing on Form 10-K/A, dated May 17, 1999). Statement has been requested by EMCORE for portions of this document. Such portions are indicated by "[*]".
10.5 reference to	Amendment to Lease for premises at 394 Elizabeth Avenue, Somerset, New Jersey 08873 (incorporated by Exhibit 10.5 to Amendment No. 1 to the 1997 S-1).
10.6 Exhibit 10.6	Registration Rights Agreement relating to September 1996 warrant issuance (incorporated by reference to to Amendment No. 1 to the 1997 S-1).
10.7 Exhibit 10.7	Registration Rights Agreement relating to December 1996 warrant issuance (incorporated by reference to to Amendment No. 1 to the 1997 S-1).
10.8 1 to the	Form of 6% Subordinated Note Due May 1, 2001 (incorporated by reference to Exhibit 10.8 to Amendment No. 1997 S-1).
10.9 Amendment No. 1	Form of 6% Subordinated Note Due September 1, 2001 (incorporated by reference to Exhibit 10.9 to to the 1997 S-1).
10.10 </TABLE>	Form of \$4.08 Warrant (incorporated by reference to Exhibit 10.10 to Amendment No. 1 to the 1997 S-1).

EXHIBIT INDEX - (CONTINUED)
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EXHIBIT NO. <S>	DESCRIPTION <C>
10.11	Form of \$10.20 Warrant (incorporated by reference to Exhibit 10.12 to Amendment No. 1 to the 1997 S-1).
10.12 reference to	Consulting Agreement dated December 6, 1996 between EMCORE and Norman E. Schumaker (incorporated by Exhibit 10.14 to Amendment No. 1 to the 1997 S-1).
10.13 reference to with respect	Purchase Order issued to EMCORE by General Motors Corporation on November 17, 1996. (incorporated by Exhibit 10.15 to Amendment No. 1 to the 1997 S-1). Confidential treatment has been requested by EMCORE to portions of this document. Such portions are indicated by "[*]".
10.14 (incorporated by	Acquisition Agreement, dated as of December 5, 1997, between EMCORE and MicroOptical Devices, Inc. reference to Exhibit 2 to EMCORE's filing on Form 8-K, dated December 22, 1997).
10.15 reference to	Purchase Agreement, dated November 30, 1998, by and between EMCORE, Hakuto UMI and UTC (incorporated by Exhibit 10.15 to EMCORE's filing on Form 10-K, dated December 29, 1998).
10.16 (incorporated by	Registration Rights Agreement, dated November 30, 1998 by and between EMCORE, Hakuto, UMI and UTC reference to Exhibit 10.16 to EMCORE's filing on Form 10-K, dated December 29, 1998).
10.17 Confidential	Long Term Purchase Agreement dated November 24, 1998 by and between EMCORE and Space Systems/Loral, Inc. (incorporated by reference to Exhibit 10.17 to EMCORE's filing on Form 10-K/A, dated May 17, 1999). Confidential treatment has been requested by EMCORE for portions of this document. Such portions are indicated by "[*]".
10.18 Investments, Inc.	Note Purchase Agreement dated as of May 26, 1999 by and between EMCORE and GE Capital Equity Investments, Inc. (incorporated by reference to Exhibit 10.18 to Amendment No. 2 to the 1998 S-3 filed on June 9, 1999).
10.19 Investments, 1999).	Registration Rights Agreement dated as of May 26, 1999 by and between EMCORE and GE Capital Equity Investments, Inc. (incorporated by reference to Exhibit 10.19 to Amendment No. 2 to the 1998 S-3 filed on June 9, 1999).
10.20 Amendment No. 2	\$22.875 Warrant issued to General Electric Company (incorporated by reference to Exhibit 10.20 to Amendment No. 2 to the 1998 S-3 filed on June 9, 1999).
10.21 by reference requested by	Transaction Agreement dated January 20, 1999 between General Electric Company and EMCORE (incorporated by reference to Exhibit 10.1 to EMCORE's filing on Form 10-Q/A, dated May 17, 1999). Confidential treatment has been requested by EMCORE for portions of this document. Such portions are indicated by "[*]".
10.22 and First	Third Amendment to Revolving Loan and Security Agreement, dated as of December 1, 1999 between EMCORE and Union National Bank.+

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16	Letter of PricewaterhouseCoopers LLP ("PwC") dated January 4, 2000 regarding the Company's change in accountants and PwC's refusal to consent to the inclusion of its auditor's report for the Company's 1997 financial statements.*
21	Subsidiaries of the registrant.+
23.1	Consent of Deloitte & Touche LLP.+
27	Financial Data Schedule.+

- -----
* Filed herewith
+ Filed previously

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant has

duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the Township of Somerset, State of New Jersey, on January 5, 2000.

EMCORE CORPORATION

By: /s/ REUBEN F. RICHARDS, JR.

Name: Reuben F. Richards, Jr.
TITLE: PRESIDENT AND CHIEF EXECUTIVE OFFICER

Pursuant to the requirements of the Securities Exchange Act of 1934, this report on Form 10-K has been signed below by the following persons on behalf of EMCORE Corporation in the capacities indicated, on January 5, 2000.

SIGNATURE -----	TITLE -----
/s/ THOMAS J. RUSSELL ----- Thomas J. Russell	Chairman of the Board and Director
/s/ REUBEN F. RICHARDS, JR. ----- Reuben F. Richards, Jr.	President, Chief Executive Officer and Director (Principal Executive Officer)
/s/ THOMAS G. WERTHAN ----- Thomas G. Werthan	Vice President, Chief Financial Officer and Director (Principal Accounting and Financial Officer)
/s/ HOWARD W. BRODIE ----- Howard W. Brodie	Vice President and Secretary
/s/ RICHARD A. STALL ----- Richard A. Stall	Director
/s/ ROBERT LOUIS-DREYFUS ----- Robert Louis-Dreyfus	Director
/s/ HUGH H. FENWICK ----- Hugh H. Fenwick	Director
/s/ SHIGEO TAKAYAMA ----- Shigeo Takayama	Director
/s/ CHARLES T. SCOTT ----- Charles T. Scott	Director
/s/ JOHN HOGAN ----- John Hogan	Director

PRICEWATERHOUSECOOPERS

Brian J. Armstrong

PricewaterhouseCoopers LLP
Office of the General Counsel
1301 Avenue of the Americas
New York NY 10019-6013
Telephone (212) 259 1000
Facsimile (212) 259 1301
Direct phone 212-707-6728
Direct Fax 212-707-6717

January 4, 2000

Howard W. Brodie, Esq.
Vice President and General Counsel
Emcore Corporation
394 Elizabeth Avenue
Somerset, New Jersey 08873

Re: Emcore Corporation

Dear Mr. Brodie:

In your letter of December 29, 1999 you have requested on behalf of Emcore Corporation (the "Company") that PricewaterhouseCoopers LLP ("PwC") promptly furnish the Company with a letter addressed to the Commission stating whether it agrees with the statements made by the Company in response to this Item 304(a) and, if not, stating the respects in which it does not agree." (A copy of your letter is enclosed herewith. We also enclose a copy of recent correspondence between the Company's litigation counsel and PwC.) This is PwC's response:

1. With respect to the first paragraph of the Company's Item 304(a) (the "Item"), PwC agrees with the first sentence, but does not have sufficient information to know whether the remainder of the paragraph is completely accurate.
2. With respect to the second paragraph of the Item, PwC does not have sufficient information to know whether the paragraph is completely accurate. PwC believes that Deloitte & Touche LLP was engaged earlier that May 13, 1999, and the Company appears to have acknowledged this in the fifth paragraph of the Item.
3. The statements in the third paragraph of the Item are accurate.

PricewaterhouseCoopers

Howard W. Brodie, Esq.
January 4, 2000
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4. With respect to the fourth paragraph of the Item, while PwC does not have information sufficient to state whether the paragraph is completely accurate, PwC is not aware of any "reportable events" as defined.
5. With respect to the fifth paragraph of the Item, PwC does not have sufficient information to know whether the paragraph is completely accurate. (See paragraph 2 above.)
6. With respect to the sixth paragraph of the Item, PwC disagrees with the implication that because PwC has provided consents in the past it is obligated to undertake a new engagement with respect to the Company's most recent request for a consent.
7. With respect to the seventh paragraph of the Item, PwC is not able to express a view on the accuracy of the Company's statement concerning the Company's belief. However, without regard to whatever the Company's belief may be, the statement that "PwC has refused to provide a report and written consent solely in retaliation to [sic] a lawsuit that the Company recently filed against PwC" is not accurate. As PwC previously has advised the Company in writing, the performance of procedures necessary to the provision of a written report and consent involves a new engagement. PwC is entitled and required to make a judgment as to whether it should undertake such a new

engagement. For reasons that we believe to be sound, PwC has determined that it should not undertake the proposed engagement. Among other factors, PwC has taken into consideration that the Company has accused PwC of "racketeering" and fraud and, more recently, through the Company's outside litigation counsel, has threatened PwC with further legal action if the requested report and consent are not promptly forthcoming. These and other actions for which the management of the Company are responsible have led PwC to the conclusion not only that it should not, but that it cannot, enter into a new engagement -- no matter how limited -- with the Company.

PricewaterhouseCoopers

Howard W. Brodie, Esq.
January 4, 2000
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8. With respect to the eighth paragraph of the Item, the first two sentences of the paragraph are accurate. PwC does not have sufficient information to know whether the final sentence is accurate.

Very truly yours,

/s/ Brian J. Armstrong

Brian J. Armstrong

BJA/mi

Enclosures

cc: W. Scott Bayless, Esq. (with enclosures)