

TRANSCAT INC  
Form 8-K  
May 21, 2008

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 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) **May 21, 2008**

**Transcat, Inc.**

(Exact name of registrant as specified in its charter)

**Ohio**

**000-03905**

**16-0874418**

(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(IRS Employer  
Identification No.)

**35 Vantage Point Drive, Rochester, New York**

**14624**

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code

**585-352-7777**

(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:

- 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 May 21, 2008, Transcat, Inc. (the Company ) issued a press release regarding its financial results for fiscal year 2008 and the fourth quarter ended March 29, 2008. The press release is attached as Exhibit 99.1 to this Form 8-K.

The press release attached to this Form 8-K as Exhibit 99.1 contains non-GAAP financial measures within the meaning of Regulation G promulgated by the Securities and Exchange Commission.

The Company s management uses these non-GAAP financial measures to assess the Company s historical and prospective operating performance and enhance its understanding of the Company s core operating performance, excluding items unrelated to current operations. Management believes the presentation of these non-GAAP financial measures provides useful information to investors by facilitating comparisons to historical financial performance and providing investors with a better understanding of the ongoing operating performance of the Company.

The presentation of these non-GAAP financial measures should be considered in addition to the GAAP results and should not be considered in isolation or as a substitute for the financial information prepared and presented in accordance with GAAP.

**Item 9.01 Financial Statements and Exhibits.**

(d) *Exhibits.*

| Exhibit No. | Description                                     |
|-------------|---|
| 99.1        | Transcat, Inc. Press Release dated May 21, 2008 |

**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.

**TRANSCAT, INC.**

Dated: May 21, 2008

By: /s/ John J. Zimmer  
John J. Zimmer  
Vice President of Finance and Chief Financial  
Officer