

Nuance Communications, Inc.

Form S-8

April 02, 2007

Table of Contents

**As filed with the Securities and Exchange Commission on April 2, 2007
Registration No. 333-**

**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**FORM S-8
REGISTRATION STATEMENT
*Under***

***The Securities Act of 1933*
NUANCE COMMUNICATIONS, INC.**

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

94-3156479
(I.R.S. Employer
Identification Number)

1 Wayside Road
Burlington, Massachusetts, 01803
(Address, including zip code, of principal executive offices)

Stand-Alone Restricted Stock Units
and
Nuance Communications, Inc. 2000 Stock Plan
(Full title of the plans)

James R. Arnold, Jr.
Chief Financial Officer
Nuance Communications, Inc.
1 Wayside Road
Burlington, Massachusetts 01803
(Name and address of agent for service)

(781) 565-5000
(Telephone number, including area code, of agent for service)

Copies to:
Jo-Anne Sinclair, Esq.
Vice President and General Counsel
Nuance Communications, Inc.
1 Wayside Road
Burlington, Massachusetts 01803

CALCULATION OF REGISTRATION FEE

| Title of Each Class | Amount | Proposed Maximum | Proposed | Amount of |
|----------------------------|---------------|-----------------------------|-----------------|------------------|
|----------------------------|---------------|-----------------------------|-----------------|------------------|

| of Securities to be Registered | to be Registered* | Offering Price Per Share** | Maximum Aggregate Offering Price | Registration Fee |
|--|------------------------------|---|---|-----------------------------|
| Common Stock, \$0.001 par value, to be issued as inducement grants of restricted stock units | 185,637 shares | \$ 15.23 | \$ 2,832,820.62 | \$ 86.97 |
| Common Stock, \$0.001 par value to be issued pursuant to the Registrant's 2000 Stock Plan | 3,800,000 shares | \$ 15.23 | \$ 57,988,000.00 | \$ 1,780.23 |

* Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the Securities Act), this Registration Statement shall be deemed to cover any additional shares of the Registrant's Common Stock that become issuable under the above listed plans by reason of any stock dividend, stock split, recapitalization or similar transaction effected without the Registrant's receipt of consideration that results in an increase in the number of the Registrant's outstanding shares of Common Stock.

** Estimated solely for the purpose of calculating the registration fee pursuant to

Rule 457(h)
under the
Securities Act,
on the basis of
\$15.26 per
share, the
average of the
high and low
prices per share
of the Common
Stock as
reported on the
NASDAQ
Global Select
Market on
March 27, 2007.

TABLE OF CONTENTS

PART II

Item 3. Incorporation Of Documents By Reference

Item 4. Description Of Securities

Item 5. Interests Of Named Experts And Counsel

Item 6. Indemnification Of Directors And Officers

Item 7. Exemption From Registration Claimed

Item 8. Exhibits

Item 9. Undertakings

SIGNATURES

POWER OF ATTORNEY

EXHIBIT INDEX

Ex-4.1 Form of Stand-Alone RSU Grant (U.S.)

Ex-4.2 Form of Stand-Alone RSU Grant (Indian)

Ex-5.1 Opinion of Garrison R. Smith

Ex-23.1 Consent of BDO Seidman, LLP

Table of Contents

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation Of Documents By Reference

The following documents previously filed by Nuance Communications, Inc. (the Registrant) with the Securities and Exchange Commission (the Commission) are hereby incorporated by reference in this Registration Statement:

- (a) The Registrant's Annual Report on Form 10-K/A for the fiscal year ended September 30, 2006 filed with the Commission on December 15, 2006, as amended on December 15, 2006 and January 29, 2007.
- (b) The Registrant's Current Report on Form 8-K, as filed with the Commission on December 19, 2006.
- (c) The Registrant's Current Report on Form 8-K/A, as filed with the Commission on December 27, 2006.
- (d) The Registrant's Current Report on Form 8-K, as filed with the Commission on February 27, 2007 (other than with respect to the information under Item 7.01, which is not incorporated by reference).
- (e) The Registrant's Current Report on Form 8-K, as filed with the Commission on March 15, 2007.
- (f) The Registrant's Current Report on Form 8-K, as filed with the Commission on March 19, 2007.
- (g) The Registrant's Current Report on Form 8-K, as filed with the Commission on March 28, 2007.
- (h) The Registrant's Quarterly Report on Form 10-Q for the fiscal quarter ended December 31, 2006, as filed with the Commission on February 9, 2007.
- (i) All other reports filed by the Registrant pursuant to Sections 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the Exchange Act), since September 30, 2006.
- (j) The description of the Registrant's Common Stock to be offered hereby is contained in the Registrant's Registration Statement on Form 8-A filed with the Commission on October 20, 1995 and any further amendment or report filed with the Commission for the purpose of updating such description.

All reports and other documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act on or after the date of this Registration Statement and prior to the filing of a post-effective amendment that indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part of this Registration Statement from the date of the filing of such reports and documents. Unless expressly incorporated into the Registration Statement, a report furnished on Form 8-K shall not be incorporated by reference into this Registration Statement.

Table of Contents

Item 4. Description Of Securities

Not applicable.

Item 5. Interests Of Named Experts And Counsel

The validity of the securities offered hereby has been passed upon for Nuance Communications, Inc. by Garrison R. Smith, Esq., Director, Corporate Legal Services of Nuance. Mr. Smith is paid a salary by Nuance, is a participant in various employee benefit plans offered to employees of Nuance generally, and has options to purchase shares of Nuance Common Stock.

Item 6. Indemnification Of Directors And Officers

The Registrant's Certificate of Incorporation eliminates the liability of its directors for monetary damages for breach of fiduciary duty as a director to the fullest extent permissible under Delaware law, as such law exists currently or as it may be amended in the future. Under Delaware law, such provision may not eliminate or limit director monetary liability for: (a) breaches of the director's duty of loyalty to the Registrant or its stockholders; (b) acts or omissions not in good faith or involving intentional misconduct or knowing violations of law; (c) the payment of unlawful dividends or unlawful stock repurchases or redemptions; or (d) transactions in which the director received an improper personal benefit. Such limitation of liability provisions also may not limit a director's liability for violation of, or otherwise relieve the Registrant or its directors from the necessity of complying with, federal or state securities laws, or affect the availability of non-monetary remedies such as injunctive relief or rescission.

The Registrant's Bylaws provide that the Registrant shall indemnify its directors and officers and may indemnify its employees and other agents to the fullest extent permitted by law. The Registrant believes that indemnification under its Bylaws covers at least negligence and gross negligence on the part of indemnified parties. The Registrant's Bylaws also permit it to secure insurance on behalf of any officer, director, employee or other agent for any liability arising out of his or her actions in such capacity, regardless of whether the Registrant would have the power to indemnify him or her against such liability under the General Corporation Law of Delaware. The Registrant currently has secured such insurance on behalf of its officers and directors.

The Registrant has entered into agreements to indemnify its directors and officers, in addition to indemnification provided for in the Registrant's Bylaws. Subject to certain conditions, these agreements, among other things, indemnify the Registrant's directors and officers for certain expenses (including attorney's fees), judgments, fines and settlement amounts incurred by any such person in any action or proceeding, including any action by or in the right of the Registrant, arising out of such person's services as a director or officer of the Registrant, any of its subsidiaries or any other company or enterprise to which the person provides services at the Registrant's request.

Item 7. Exemption From Registration Claimed

Not applicable.

Table of Contents

Item 8. Exhibits

| Exhibit Number | Description |
|---------------------------|---|
| 4.1 | Nuance Communications, Inc. Form of Stand-Alone RSU Grant (U.S. Participants) |
| 4.2 | Nuance Communications, Inc. Form of Stand-Alone RSU Grant (Indian Participants) |
| 4.3 | Nuance Communications, Inc. 2000 Stock Plan (incorporated by reference to Exhibit 10.1 of the Registration s Current Report on Form 8-K filed with the Commission on March 28, 2007). |
| 5.1 | Opinion of Garrison R. Smith, Senior Securities Counsel of Nuance Communications, Inc. |
| 23.1 | Consent of BDO Seidman, LLP |
| 23.2 | Consent of Garrison R. Smith, Senior Securities Counsel of Nuance Communications, Inc. (included in Exhibit 5.1 above). |
| 24.1 | Power of Attorney (included on Page 5) |

Item 9. Undertakings

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) to include any prospectus required by section 10(a)(3) of the Securities Act;

(ii) to reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the Calculation of Registration Fee table in the effective Registration Statement; and

(iii) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

Provided, however, that clauses (1)(i) and (1)(ii) shall not apply if the information required to be included in a post-effective amendment by those clauses is contained in periodic reports filed by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference into this Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

Table of Contents

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

Table of Contents**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Burlington, State of Massachusetts on this 30th day of March, 2007.

NUANCE COMMUNICATIONS, INC.

By: /s/ Paul A. Ricci
 Paul A. Ricci
 Chairman of the Board and Chief
 Executive
 Officer (Principal Executive Officer)

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each individual whose signature appears below constitutes and appoints Paul A. Ricci and James R. Arnold, Jr., and each of them acting individually, as his or her true and lawful attorneys-in-fact and agents, each with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement and to file the same with all exhibits thereto, and all documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he or she might or could do in person, and hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof. This power of attorney may be executed in counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature | Title | Date |
|--|--|----------------|
| /s/ Paul A. Ricci Paul A. Ricci | Chairman of the Board, Chief Executive Officer, and Director (Principal Executive Officer) | March 30, 2007 |
| /s/ James R. Arnold, Jr. James R. Arnold, Jr. | Senior Vice President and Chief Financial Officer (Principal Financial Officer) | March 30, 2007 |
| /s/ Steven Hebert Steven Hebert | Vice President and Corporate Controller (Principal Accounting Officer) | March 30, 2007 |
| /s/ Charles W. Berger Charles W. Berger | Director | March 30, 2007 |
| /s/ Robert J. Frankenberg Robert J. Frankenberg | Director | March 30, 2007 |

/s/ Jeffrey Harris

Director

March 30, 2007

Jeffrey A. Harris

-5-

Table of Contents

| Signature | Title | Date |
|--|--------------|----------------|
| /s/ William H. Janeway William H. Janeway | Director | April 2, 2007 |
| /s/ Katharine Martin Katharine A. Martin | Director | March 30, 2007 |
| /s/ Mark B. Myers Mark B. Myers | Director | March 30, 2007 |
| /s/ Philip J. Quigley Philip J. Quigley | Director | April 2, 2007 |
| /s/ Robert G. Teresi Robert G. Teresi | Director | March 30, 2007 |

Table of Contents

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-7-