

NUANCE COMMUNICATIONS

Form 8-K

January 27, 2004

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

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FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

January 27, 2004

(Date of earliest event reported)

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NUANCE COMMUNICATIONS, INC.

(Exact name of registrant as specified in charter)

Delaware  
(State or other jurisdiction  
of incorporation)

000-30203  
(Commission File Number)

94-3208477  
(IRS Employer  
Identification No.)

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1005 Hamilton Court, Menlo Park, California

(Address of principal executive offices)

Registrant's telephone number, including area code: (650) 847-0000

94025

(Zip Code)

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Not Applicable

(Former name or former address, if changed since last report.)

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Not Applicable

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**ITEM 7: FINANCIAL STATEMENTS AND EXHIBITS**

(c) Exhibits:

<u>Exhibit No.</u>	<u>Exhibit Description</u>
99.1	Press release issued by the Registrant, dated as of January 27, 2004*
* Furnished and not filed herewith, solely pursuant to Item 12.	

**ITEM 12: RESULTS OF OPERATIONS AND FINANCIAL CONDITION**

On January 27, 2004, Nuance issued a press release announcing its financial results for the quarter and year ended December 31, 2003. A copy of the earnings release is attached as Exhibit 99.1.

Nuance's attached press release and Consolidated Statements of Operations present non-GAAP (Generally Accepted Accounting Principles) net loss, excluding special items, and net loss per share (basic and diluted), excluding special items, in addition to the presentation of such results in accordance with GAAP. The special items include non-cash compensation expense, restructuring charges and asset impairments. These special items are not necessarily representative of Nuance's core operations and Nuance management believes that presentation of these non-GAAP financial measures provides useful information to investors regarding the impact of the special items on Nuance's net loss and net loss per share. Nuance management also uses non-GAAP measurements in certain internal management analyses as the resulting metrics provide useful information regarding the company's core operations.

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**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, thereunto duly authorized.

Date: January 27, 2004

Nuance Communications, Inc.  
(Registrant)

*/s/ Karen Blasing*

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Karen Blasing  
Vice President and Chief Financial Officer  
(Principal Financial and Accounting Officer)

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**EXHIBIT INDEX**

**Exhibit No.**

**Exhibit Description**

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