Rubicon Technology, Inc.
Form NT 10-K/A
May 20, 2008

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UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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Commission File Number: 001-33834

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FORM 12b-25

NOTIFICATION OF LATE FILING

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(Check One)   x Form 10-K   ¨ Form 20-F   ¨ Form 11-K   ¨ Form 10-Q

¨ Form N-SAR

For Period Ended: <u>December 31, 2007</u>

¨ 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: **_____**

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:

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PART I   REGISTRANT INFORMATION

Rubicon Technology, Inc.
Full Name of Registrant

Not Applicable

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Former Name if Applicable

9931 Franklin Avenue
Address of Principal Executive Office *(Street and Number)*

Franklin Park, Illinois 60131
City, State and Zip Code

PART II   RULE 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

¨

   (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

   (b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and

   (c) The accountant s statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III   NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR or the transition report portion thereof could not be filed within the prescribed time period.

On March 20, 2008, when Rubicon Technology, Inc. (the Company) filed its Annual Report on Form 10-K for the year ended December 31, 2007, the Company intended to incorporate by reference the information required in Part III of Form 10-K from its proxy statement. Because the Company did not file the proxy statement within 120 days after the end of its prior fiscal year, it is instead filing an amendment to its Form 10-K to include the information required by Part III of Form 10-K. The Company inadvertently failed to file the amendment to its Form 10-K within the required 120-day period. The Company intends to file the amendment to its Form 10-K on May 20, 2008.

PART IV   OTHER INFORMATION

(1)   Name and telephone number of person to contact in regard to this notification

William F. Weissman	**(847)**	**457-3610**
(Name)	**(Area Code)**	**(Telephone Number)**

(2)   Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).   x Yes   ¨ No

(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   x No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Rubicon Technology, 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	May 20, 2008	By	/s/ William F. Weissman
			William F. Weissman
			Chief Financial Officer