

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

FORM 8-K/A

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

October 8, 2007  
Date of Report (Date of earliest event reported)

Amtech Systems, Inc.  
(Exact name of registrant as specified in its charter)

Arizona	000-11412	86-0411215
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
131 South Clark Drive, Tempe, Arizona		85281
(Address of principal executive offices)		(Zip Code)
Registrant's telephone number, including area code	(480) 967-5146	

Not applicable.

(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 (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under 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))

**Explanatory Note**

On October 11, 2007, Amtech Systems, Inc. (the "Company") filed a Current Report on Form 8-K (the "Original Filing") with the Securities and Exchange Commission regarding the acquisition through its wholly-owned subsidiary, Tempres Holding B.V., of R2D Ingenierie ("R2D"), a solar cell and semiconductor automation equipment manufacturing company located in Montpellier, France. On November 2, 2007, the Company filed an amendment (the "First Amendment") to the Original Filing which amended and supplemented the historical financial statements of R2D and the unaudited pro forma financial information required pursuant to Article 11 of Regulation S-X.

The report of the independent public accountants which accompanied the audited financial statements filed with the First Amendment as Exhibit 99.3 made certain inadvertent omissions of the report language prescribed by Rule 2-02 of Regulation S-X. A revised report of the independent public accountants adds the inadvertently omitted language and is filed as Exhibit 99.3 to this Amendment No. 2 to the Original Filing (the "Second Amendment").

There is no other change made to the Original Filing or First Amendment except the replacement of the report of independent public accountants as described above. This Second Amendment makes no attempt to reflect events occurring after the filing of the Original Filing and does not change any previously reported financial results of operations or any disclosures contained in that document or the First Amendment.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

Exhibit 99.3 Report of independent public accountants

**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.

AMTECH SYSTEMS, INC.

Date: June 12, 2009

By: /s/ Bradley C. Anderson  
Name: Bradley C. Anderson

Title: Vice President and Chief

Financial Officer

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# Audit et Conseil Union

Société de commissaires aux comptes

## Groupe

COMMISSAIRES AUX COMPTES

## Conseil

EXPERTS COMPTABLES

## Union

CONSULTANTS

### REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To Amtech Systems, Inc:

We have audited the accompanying balance sheets of S.A.S. R2D INGENIERIE as of December 31, 2006 and 2005, and the related statements of income, stockholder's investment and cash flows for the years then ended converted into US dollars. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of S.A.S. R2D INGENIERIE as of December 31, 2006 and 2005, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles in the United States of America.

Paris, France  
September 3<sup>rd</sup> 2007

Audit & Conseil Union

  
Jean-Marc FLEURY



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