

CUTERA INC  
Form SC 13G  
February 25, 2008

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SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

SCHEDULE 13G  
(Rule 13d-102)

INFORMATION TO BE INCLUDED IN THE STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND  
(d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No. \_\_)\*

Cutera, Inc.  
(Name of Issuer)

Common Stock, par value \$0.001 per share  
(Title of Class of Securities)

232109108  
(CUSIP Number)

February 13, 2008  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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1 NAMES OF REPORTING PERSONS  
 I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (Entities Only)

2 Michael A. Roth and Brian J. Stark, as joint filers pursuant to Rule 13d-1(k)  
 CHECK THE APPROPRIATE BOX IF A (a)    
 MEMBER OF A GROUP (b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION  
 United States of America

5	NUMBER OF	SOLE VOTING POWER
	SHARES	0
6	BENEFICIALLY	SHARED VOTING POWER
	OWNED BY EACH	639,292 shares of Common Stock (See Item 4)
7	REPORTING	SOLE DISPOSITIVE POWER
	PERSON WITH	0
8		SHARED DISPOSITIVE POWER
		639,292 shares of Common Stock (See Item 4)

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
 639,292 shares of Common Stock (See Item 4)

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
 5.0% (See Item 4)

12 TYPE OF REPORTING PERSON  
 IN

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Item 1(a). Name of Issuer:

Cutera, Inc. (the "Issuer").

Item 1(b). Address of Issuer's Principal Executive Offices:

3240 Bayshore Blvd.  
Brisbane, California 94005

Items 2(a), (b) and (c). Name of Persons Filing, Address of Principal Business Office and Citizenship:

This Schedule 13G is being filed on behalf of Michael A. Roth and Brian J. Stark, as joint filers (collectively, the "Reporting Persons").

The Reporting Persons have entered into a Joint Filing Agreement, a copy of which is filed with this Schedule 13G as Exhibit 1, pursuant to which the Reporting Persons have agreed to file this Schedule 13G jointly in accordance with the provisions of Rule 13d-1(k) of the Securities Exchange Act of 1934, as amended (the "Exchange Act").

The principal business office of the Reporting Persons is 3600 South Lake Drive, St. Francis, WI 53235. The Reporting Persons are citizens of the United States of America.

Item 2(d). Title of Class of Securities:

Common Stock, par value \$0.001 per share (the "Common Stock")

Item 2(e). CUSIP Number:

232109108

Item 3. Not applicable.

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## Item 4. Ownership.

(a) Amount beneficially owned: 639,292 shares of Common Stock\*

(b) Percent of class:

Based on 12,691,000 shares of Common Stock outstanding as of October 31, 2007 as indicated in the Issuer's Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2007, the Reporting Persons hold approximately 5.0%\* of the issued and outstanding Common Stock of the Issuer.

(c) Number of shares to which such person has:

(i) Sole power to vote or direct the vote: 0

(ii) Shared power to vote or direct the vote: 639,292 shares of Common Stock\*

(iii) Sole power to dispose or to direct the disposition of: 0

(iv) Shared power to dispose of or direct the disposition of: 639,292 shares of Common Stock\*

\*The Reporting Persons beneficially own an aggregate of 639,292 shares of Common Stock. The foregoing amount of Common Stock and percentage ownership represent the combined indirect holdings of Michael A. Roth and Brian J. Stark.

All of the foregoing represents an aggregate of 639,292 shares of Common Stock held directly by Stark Master Fund Ltd. ("Stark Master") and Stark Criterion Master Fund Ltd. ("Stark Criterion"). The Reporting Persons direct the management of Stark Offshore Management LLC ("Stark Offshore") and Stark Criterion Management LLC ("Stark Criterion Management"), which acts as the investment manager and has sole power to direct the management of Stark Master and Stark Criterion, respectively. As the Managing Members of Stark Offshore and Stark Criterion Management, the Reporting Persons possess voting and dispositive power over all of the foregoing shares. Therefore, for the purposes of Rule 13d-3 under the Exchange Act, the Reporting Persons may be deemed to be the beneficial owners of, but hereby disclaim such beneficial ownership of, the foregoing shares.

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Item 5. Ownership of Five Percent or Less of a Class.

Not applicable

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

Not applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported By the Parent Holding Company.

Not applicable

Item 8. Identification and Classification of Members of the Group.

Not applicable

Item 9. Notice of Dissolution of a Group.

Not applicable

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 25, 2008

/s/ Michael A. Roth  
Michael A. Roth

/s/ Brian J. Stark  
Brian J. Stark