

CUTERA INC  
Form SC 13D/A  
January 25, 2019

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 10)

Cutera, Inc.  
(Name of Issuer)

Common Stock  
(Title of Class of Securities)

232109108

(CUSIP Number)

David Goldman  
GAMCO Investors, Inc.  
One Corporate Center  
Rye, New York 10580-1435  
(914) 921-5000  
(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

January 24, 2019

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP No. 232109108

Names of reporting persons  
I.R.S. identification nos. of  
above persons (entities only)

1 Gabelli Funds, LLC  
I.D. No.

13-4044523

Check the appropriate box if  
a member of a group (SEE  
INSTRUCTIONS) (a)

2  
  
(b)

3 Sec use only

Source of funds (SEE  
INSTRUCTIONS)

4 00-Funds of investment  
advisory clients

5 Check box if disclosure of  
legal proceedings is required  
pursuant to items 2 (d) or 2  
(e)

6 Citizenship or place of  
organization  
New York

Number Of :<sup>7</sup> Sole voting power

Shares : 636,407 (Item 5)

Beneficially :<sup>8</sup> Shared voting power

Owned : None

By Each :<sup>9</sup> Sole dispositive power

Reporting : 636,407 (Item 5)

Person :<sup>10</sup> Shared dispositive power

With : None

11 Aggregate amount  
beneficially owned by each  
reporting person

12 636,407 (Item 5)  
Check box if the aggregate  
amount in row (11) excludes  
certain shares  
(SEE INSTRUCTIONS)

13 Percent of class represented  
by amount in row (11)

14 4.58%  
Type of reporting person  
(SEE INSTRUCTIONS)  
IA, CO

2

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CUSIP No. 232109108

1 Names of reporting persons  
I.R.S. identification nos. of  
above persons (entities only)

GAMCO Asset

Management Inc. I.D. No.  
13-4044521

2 Check the appropriate box if  
a member of a group (SEE  
INSTRUCTIONS) (a)

(b)

3 Sec use only

4 Source of funds (SEE  
INSTRUCTIONS)

00-Funds of investment  
advisory clients

5 Check box if disclosure of  
legal proceedings is required  
pursuant to items 2 (d) or 2  
(e)

6 Citizenship or place of  
organization  
New York

Number Of :<sup>7</sup> Sole voting power

Shares : 1,026,401 (Item 5)

Beneficially :<sup>8</sup> Shared voting power

Owned : None

By Each :<sup>9</sup> Sole dispositive power

Reporting : 1,074,201 (Item 5)

Person :<sup>10</sup> Shared dispositive power

With : None

11 Aggregate amount  
beneficially owned by each  
reporting person

12 1,074,201 (Item 5)  
Check box if the aggregate  
amount in row (11) excludes  
certain shares

13 (SEE INSTRUCTIONS)  
Percent of class represented  
by amount in row (11)

14 7.73%  
Type of reporting person  
(SEE INSTRUCTIONS)  
IA, CO

3

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CUSIP No. 232109108

Names of reporting persons  
 I.R.S. identification nos. of  
 1 above persons (entities only)  
 Teton Advisors, Inc.  
 I.D.

No. 13-4008049

2 Check the appropriate box if  
 a member of a group (SEE  
 INSTRUCTIONS) (a)

(b)

3 Sec use only

4 Source of funds (SEE  
 INSTRUCTIONS)  
 00 – Funds of investment  
 advisory clients

5 Check box if disclosure of  
 legal proceedings is required  
 pursuant to items 2 (d) or 2  
 (e)

6 Citizenship or place of  
 organization  
 Delaware

Number Of :<sup>7</sup> Sole voting power

Shares : 393,639 (Item 5)

Beneficially :<sup>8</sup> Shared voting power

Owned : None

By Each :<sup>9</sup> Sole dispositive power

Reporting : 393,639 (Item 5)

Person :<sup>10</sup> Shared dispositive power

With : None

11 Aggregate amount  
 beneficially owned by each  
 reporting person

12 393,639 (Item 5)  
Check box if the aggregate  
amount in row (11) excludes  
certain shares

13 (SEE INSTRUCTIONS)  
Percent of class represented  
by amount in row (11)

14 2.83%  
Typ of reporting person  
(SEE INSTRUCTIONS)  
IA, CO

4

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CUSIP No. 232109108

Names of reporting persons  
I.R.S. identification nos. of  
above persons (entities only)

1 GGCP, Inc.

I.D.

No. 13-3056041

Check the appropriate box if  
a member of a group (SEE  
INSTRUCTIONS) (a)

2

(b)

3

Sec use only

4

Source of funds (SEE  
INSTRUCTIONS)  
None

5

Check box if disclosure of  
legal proceedings is required  
pursuant to items 2 (d) or 2  
(e)

6

Citizenship or place of  
organization  
Wyoming

Number Of :<sup>7</sup> Sole voting power

Shares : None (Item 5)

Beneficially :<sup>8</sup> Shared voting power

Owned : None

By Each :<sup>9</sup> Sole dispositive power

Reporting : None (Item 5)

Person :<sup>10</sup> Shared dispositive power

With : None

11 Aggregate amount  
beneficially owned by each  
reporting person



12 None (Item 5)  
Check box if the aggregate  
amount in row (11) excludes  
certain shares  
(SEE INSTRUCTIONS) X

13 Percent of class represented  
by amount in row (11)

0.00%

14 Type of reporting person  
(SEE INSTRUCTIONS)  
HC, CO

5

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CUSIP No. 232109108

Names of reporting persons  
I.R.S. identification nos. of  
above persons (entities only)

1 GAMCO Investors,  
Inc.

I.D. No. 13-4007862  
Check the appropriate box if  
a member of a group (SEE  
INSTRUCTIONS) (a)

(b)

3 Sec use only

4 Source of funds (SEE  
INSTRUCTIONS)  
None

5 Check box if disclosure of  
legal proceedings is required  
pursuant to items 2 (d) or 2  
(e)

6 Citizenship or place of  
organization  
Delaware

Number Of :7 Sole voting power

Shares : None (Item 5)

Beneficially :8 Shared voting power

Owned : None

By Each :9 Sole dispositive power

Reporting : None (Item 5)

Person :10 Shared dispositive power

With : None

11 Aggregate amount  
beneficially owned by each  
reporting person

12 None (Item 5)  
Check box if the aggregate  
amount in row (11) excludes  
certain shares

(SEE INSTRUCTIONS) X  
13 Percent of class represented  
by amount in row (11)

0.00%  
14 Type of reporting person  
(SEE INSTRUCTIONS)  
HC, CO

6

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CUSIP No. 232109108

Names of reporting persons  
I.R.S. identification nos. of  
above persons (entities only)

1 Associated Capital  
Group, Inc.

I.D. No. 47-3965991

Check the appropriate box if  
a member of a group (SEE  
INSTRUCTIONS) (a)

(b)

3 Sec use only

4 Source of funds (SEE  
INSTRUCTIONS)  
None

5 Check box if disclosure of  
legal proceedings is required  
pursuant to items 2 (d) or 2  
(e)

6 Citizenship or place of  
organization  
Delaware

Number Of : 7 Sole voting power

Shares : None (Item 5)

Beneficially : 8 Shared voting power

Owned : None

By Each : 9 Sole dispositive power

Reporting : None (Item 5)

Person : 10 Shared dispositive power

With : None

11 Aggregate amount  
beneficially owned by each  
reporting person

None (Item 5)

12 Check box if the aggregate  
amount in row (11) excludes  
certain shares

(SEE INSTRUCTIONS) X

13 Percent of class represented  
by amount in row (11)

0.00%

14 Type of reporting person  
(SEE INSTRUCTIONS)

HC, CO

7

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CUSIP No. 232109108

1 Names of reporting persons  
I.R.S. identification nos. of  
above persons (entities only)

Mario J. Gabelli

2 Check the appropriate box if  
a member of a group (SEE  
INSTRUCTIONS) (a) (a)

(b)

3 Sec use only

4 Source of funds (SEE  
INSTRUCTIONS)  
None

5 Check box if disclosure of  
legal proceedings is required  
pursuant to items 2 (d) or 2  
(e)

6 Citizenship or place of  
organization  
USA

Number Of :<sup>7</sup> Sole voting power

Shares : None (Item 5)

Beneficially :<sup>8</sup> Shared voting power

Owned : None

By Each :<sup>9</sup> Sole dispositive power

Reporting : None (Item 5)

Person :<sup>10</sup> Shared dispositive power

With : None

11 Aggregate amount  
beneficially owned by each  
reporting person

None (Item 5)

12 Check box if the aggregate  
amount in row (11) excludes

13 certain shares  
(SEE INSTRUCTIONS) X  
Percent of class represented  
by amount in row (11)

14 0.00%  
Type of reporting person  
(SEE INSTRUCTIONS)  
IN

8

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Item 1. Security and Issuer

This Amendment No. 10 to Schedule 13D on the Common Stock of Cutera, Inc. (the “Issuer”) is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the “Schedule 13D”) which was originally filed on July 14, 2008. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meanings as set forth in the Schedule 13D.

Item 2. Identity and Background

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by Mario J. Gabelli (“Mario Gabelli”) and various entities which he directly or indirectly controls or for which he acts as chief investment officer. These entities, except for LICT Corporation (“LICT”) and CIBL, Inc. (“CIBL”), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds. Certain of these entities may also make investments for their own accounts.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. (“GGCP”), GGCP Holdings LLC (“GGCP Holdings”), GAMCO Investors, Inc. (“GBL”), Associated Capital Group, Inc. (“AC”), Gabelli Funds, LLC (“Gabelli Funds”), GAMCO Asset Management Inc. (“GAMCO”), Teton Advisors, Inc. (“Teton Advisors”), Gabelli & Company Investment Advisers, Inc. (“GCIA”), G.research, LLC (“G.research”), MJG Associates, Inc. (“MJG Associates”), Gabelli Foundation, Inc. (“Foundation”), Mario Gabelli, LICT and CIBL. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the “Reporting Persons”.

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended (“Advisers Act”). GAMCO is an investment manager providing discretionary managed account services for employ