



## Edgar Filing: UNIVERSAL TECHNICAL INSTITUTE INC - Form 8-K

effective October 1, 2005. SFAS No. 123(R) requires the Company to recognize equity based compensation expense for all stock option and other equity-based awards. Prior to its adoption of SFAS No. 123(R), the Company accounted for stock-based awards to employees in accordance with Accounting Principles Board Opinion No. 25.

As a result of the Company's adoption of SFAS No. 123(R), the Company's press release includes certain financial measures that may be deemed "non-GAAP financial measures" under rules of the Securities and Exchange Commission. These non-GAAP financial measures are provided to enhance the reader's overall understanding and provide greater comparability of the Company's interim and annual financial performance for fiscal 2006. This information should be considered in conjunction with the Company's financial results prepared in accordance with GAAP.

In accordance with General Instruction B.2 to Form 8-K, the information in this Current Report on Form 8-K, including Exhibit 99.1, shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 or incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth in such filing.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

EXHIBIT #	DESCRIPTION
99.1	Press Release of Universal Technical Institute, Inc., dated May 9, 2006.

### 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.

UNIVERSAL TECHNICAL INSTITUTE, INC.

Date: May 9, 2006

By: /s/ Jennifer L. Haslip  
Title: Senior Vice President and  
Chief Financial Officer

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