

GRAHAM CORP  
Form 8-K  
February 04, 2011

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
FORM 8-K  
CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): **February 4, 2011**

**Graham Corporation**

(Exact name of Registrant as specified in its charter)

**Delaware**

**1-8462**

**16-1194720**

(State or other  
jurisdiction of  
incorporation)

(Commission  
File Number)

(IRS Employer  
Identification No.)

**20 Florence Avenue, Batavia, New York**

**14020**

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: **(585) 343-2216**

**N/A**

(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:

- Written communications pursuant to Rule 425 under the 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))
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**Item 2.02. Results of Operations and Financial Condition.**

On February 4, 2011, Graham Corporation (the Company ) issued a press release describing its results of operations and financial condition for its third quarter and nine months ended December 31, 2010. The Company s press release is attached to this Current Report on Form 8-K as Exhibit 99.1.

**Item 8.01. Other Events.**

On February 4, 2011, the Company posted to its corporate website a slideshow presentation to accompany its February 4, 2011 earnings press release described in Item 2.02 of this Current Report on Form 8-K. Such presentation is attached to this Current Report on Form 8-K as Exhibit 99.2.

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**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

Exhibit No.	Description
99.1	Press Release dated February 4, 2011 describing the results of operations and financial condition for Graham Corporation's third quarter and nine months ended December 31, 2010.
99.2	Presentation posted to Graham Corporation's corporate website on February 4, 2011.

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**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.

**Graham Corporation**

Date: February 4, 2011

By: /s/ Jeffrey Glajch  
Jeffrey Glajch  
Vice President Finance &  
Administration and Chief Financial  
Officer