

GRAHAM CORP  
Form 8-K  
January 26, 2007

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**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): January 26, 2007  
Graham Corporation  
(Exact name of Registrant as specified in its charter)**

<b>Delaware</b>	<b>1-8462</b>	<b>16-1194720</b>
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)
<b>20 Florence Avenue, Batavia, New York</b>		<b>14020</b>
(Address of principal executive offices)		(Zip Code)
	Registrant's telephone number, including area code: <b><u>(585) 343-2216</u></b>	
	<b>N/A</b>	

(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 January 26, 2007, 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, 2006. The Company s press release is attached to this Current Report on Form 8-K as Exhibit 99.1.

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

(d) Exhibits.

Exhibit No.	Description
99.1	Press Release dated January 26, 2007 of Graham Corporation.

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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: January 26, 2007

By: J. Ronald Hansen  
J. Ronald Hansen  
Vice President Finance &  
Administration and Chief Financial  
Officer