

GRAHAM CORP  
Form 8-K  
May 30, 2008

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): May 30, 2008

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 May 30, 2008, Graham Corporation (the Company) issued a press release describing its results of operations and financial condition for its fourth quarter and year ended March 31, 2008. The Company's press release is attached to this Current Report on Form 8-K as Exhibit 99.1 and incorporated herein by reference.

**Item 8.01. Other Events.**

On May 30, 2008, the Company issued a press release announcing the payment of a cash dividend. The Company's press release is attached to this Current Report on Form 8-K as Exhibit 99.2.

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

(d) Exhibits.

| Exhibit No. | Description  |
|-------------|--|
| 99.1        | Press Release dated May 30, 2008 describing the results of operations and financial condition for Graham Corporation's fourth quarter and year ended March 31, 2008. |
| 99.2        | Press Release dated May 30, 2008 of Graham Corporation regarding the payment of a cash dividend.   |

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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: May 30, 2008

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