

GRAHAM CORP  
Form 8-K  
October 26, 2012

**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): October 26, 2012**

**Graham Corporation**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction

of incorporation)

**1-8462**  
(Commission

File Number)

**16-1194720**  
(IRS Employer

Identification No.)

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20 Florence Avenue,

Batavia, New York  
(Address of principal executive offices)

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

14020  
(Zip Code)

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))

**Item 2.02. Results of Operations and Financial Condition.**

On October 26, 2012, Graham Corporation (the Company) issued a press release describing its results of operations and financial condition for its second quarter ended September 30, 2012. 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 October 26, 2012, the Company also 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 October 26, 2012 describing the results of operations and financial condition for Graham Corporation's second quarter ended September 30, 2012.
99.2	Press Release dated October 26, 2012 regarding the payment by Graham Corporation of a cash dividend.

**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: October 26, 2012

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

Chief Financial Officer