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GRAHAM CORP  
Form 8-K  
February 03, 2004

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 2, 2004

GRAHAM CORPORATION

(exact name of registrant as specified in Charter)

Delaware	1-8462	16-1194720
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(State or other jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification Number)

20 Florence Avenue, Batavia, New York 14020

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(Address of principal executive offices)

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

(Former name or former address, if changed since last report)

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Item 7. Exhibits

99.1 Press Release issued February 2, 2004 announcing earnings of Graham Corporation for the fiscal quarter and nine months ended December 31, 2003.

Item 12. Results of Operations and Financial Condition

On February 2, 2004, Graham Corporation issued a press release announcing results of operations for the fiscal quarter and nine months ended December 31, 2003. A copy is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

The information in this Current Report on Form 8-K and the exhibit attached hereto shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall it be deemed incorporated by reference in any filing under the Exchange Act or Securities Act of 1933, as amended, except as expressly set forth by specific reference in such filing.

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 thereunto duly authorized.

GRAHAM CORPORATION  
(Registrant)

Date: February 3, 2004

By /s/ J. Ronald Hansen

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

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Exhibit Index

Exhibit Number	Document Description
99.1	Press Release dated February 2, 2004