

GRAHAM CORP  
Form 8-K  
October 28, 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): October 27, 2011**

**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 28, 2011, Graham Corporation (the Company) issued a press release describing its results of operations and financial condition for its second quarter and six months ended September 30, 2011. The Company's press release is attached to this Current Report on Form 8-K as Exhibit 99.1.

**Item 5.05. Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics.**

On October 27, 2011, the Company's Board of Directors approved an amended and restated Code of Business Conduct and Ethics (the Code) applicable to all Company employees, officers and directors. The Company's Board of Directors amended and restated the Code in order to expand the mechanisms pursuant to which the Company's employees can make anonymous whistleblower complaints. The amendments to the Code were made in the ordinary course of business in connection with the Board of Directors' periodic review of the Code. A copy of the Code, as amended and restated, is attached to this Current Report on Form 8-K as Exhibit 14.1.

**Item 8.01. Other Events.**

On October 27, 2011, 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.

<b>Exhibit No.</b>	<b>Description</b>
14.1	Graham Corporation's Code of Business Conduct and Ethics, as amended and restated.
99.1	Press Release dated July 28, 2011 describing the results of operations and financial condition for Graham Corporation's second quarter and six months ended September 30, 2011.
99.2	Press Release dated July 27, 2011 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 28, 2011

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