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GRAHAM CORP  
Form 8-K  
October 04, 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): September 30, 2004

GRAHAM CORPORATION  
(exact name of registrant as specified in Charter)

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

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 (see General Instruction A.2. below):

--- 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 1.01. Entry into a Material Definitive Agreement

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On September 30, 2004, Graham Corporation entered into an agreement with Toshiba International Corporation settling litigation brought by Graham against Toshiba International in April 2004 alleging breach of contract. Pursuant to this settlement Graham Corporation has accepted payment of \$1,900,000 in cancellation charges. Graham has agreed to dismiss its claim and Toshiba has agreed to dismiss its counterclaim filed in June 2004.

### Item 8.01. Other Events

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On October 4, 2004, Graham Corporation issued a press release announcing the settlement with Toshiba International Corporation. A copy is attached hereto as Exhibit 99.1 attached hereto.

### Item 9.01 Financial Statements and Exhibits

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#### (c) Exhibits

Exhibit Number	Description of Exhibits
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10	Letter Agreement between Graham Corporation and Toshiba International, Inc. dated September 30, 2004
99.1	Press Release dated October 4, 2004

### 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: October 4, 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	Description of Exhibits
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