FLOW INTERNATIONAL CORP Form 8-K December 05, 2006

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

December 4, 2006

(Date of earliest event reported)

FLOW INTERNATIONAL CORPORATION

(Exact name of Registrant as specified in its charter)

Washington (State or other

jurisdiction of

incorporation)

0-12448 (Commission

File

91-1104842 (I.R.S. Employer

Identification

Number)

Number) 23500 - 64th Avenue South, Kent, Washington 98032

(Address of principal executive offices, zip code)

Registrant s telephone number, including area code:

(253) 850-3500

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)

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- " 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 8.01. Other Events

Flow International Corporation issued a letter from President and CEO Stephen R. Light to the financial community, updating investors on the conditions affecting Flow s performance as it completes the second quarter of fiscal 2007.

ITEM 9.01. Exhibits

- (d) Exhibits
- 99.1 Press release dated December 4, 2006.

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.

Date: December 5, 2006

FLOW INTERNATIONAL CORPORATION

By: /s/ John S. Leness John S. Leness General Counsel and Secretary