

PROCTER & GAMBLE Co
Form 425
December 15, 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): December 14, 2011

DIAMOND FOODS, INC.

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction

of Incorporation)

000-51439
(Commission

File Number)

20-2556965
(IRS Employer

Identification No.)

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600 Montgomery Street, 13th Floor

San Francisco, California
(Address of Principal Executive Offices)

Registrant's telephone number, including area code: (415) 445-7444

94111
(Zip Code)

(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 8.01. Other Events.

On December 14, 2011, Diamond Foods, Inc. (*Diamond*) received a formal order of investigation from the staff of the United States Securities and Exchange Commission (*SEC*). As previously disclosed, the Audit Committee of Diamond s Board of Directors is conducting an investigation of Diamond s accounting for certain crop payments to walnut growers. The SEC has informed Diamond that its investigation should not be construed as an indication by the SEC that any violations of law have occurred. Diamond intends to cooperate fully with the SEC. Diamond is unable to predict the timing or outcome of the SEC s investigation.

SIGNATURE

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.

DIAMOND FOODS, INC.

Date: December 14, 2011

By: /s/ Steven M. Neil
Name: Steven M. Neil
Title: Executive Vice President, Chief Financial and
Administrative Officer