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NORTHWEST PIPE CO Form 8-K March 05, 2008

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): March 5, 2008

NORTHWEST PIPE COMPANY

(Exact name of registrant as specified in its charter)

OREGON (State or other jurisdiction of

0-27140 (Commission File Number) 93-0557988 (I.R.S. Employer

incorporation)

200 SW Market, Suite 1800

Identification No.)

Portland, Oregon 97201

(503) 946-1200

(Address, including zip code, and telephone number, including

area code, of registrant s principal executive offices)

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 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On March 5, 2008, Northwest Pipe Company (the Company) issued a press release announcing its financial results for the quarter and year ended December 31, 2007. The press release contains forward-looking statements regarding the Company, and includes cautionary statements identifying important factors that could cause actual results to differ materially from those anticipated.

The press release issued March 5, 2008 is furnished herewith as Exhibit No. 99.1 to this Report, and shall not be deemed filed for purposes of Section 18 of the Exchange Act.

Item 9.01. FINANCIAL STATEMENTS AND EXHIBITS

- (d) Exhibits.
 - 99.1 Press Release issued by Northwest Pipe Company dated March 5, 2008

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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 thereunto duly authorized on March 5, 2008.

NORTHWEST PIPE COMPANY

(Registrant)

By /s/ Brian W. Dunham Brian W. Dunham, President