

K2 INC
Form 8-K
October 25, 2006

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 25, 2006

K2 INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

1-4290
(Commission
File Number)

95-2077125
(IRS Employer
Identification No.)

5818 El Camino Real

Carlsbad, California
(Address of principal executive offices)

92008
(Zip Code)

Registrant's telephone number, including area code: **(760) 494-1000**

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))

Item 2.02 Results of Operations and Financial Condition.

The following information in this Form 8-K is furnished pursuant to Item 2.02, Results of Operations and Financial Condition. On October 25, 2006, K2 Inc. (K2) issued a press release setting forth its results of operations and financial condition for the third quarter ended September 30, 2006 and forward-looking statements relating to the fiscal year ending December 31, 2006. A copy of K2 s press release is attached hereto as Exhibit 99.1 and incorporated herein by reference. The information in this report shall not be treated as filed for purposes of the Securities Exchange Act of 1934, as amended.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits:

| Exhibit No. | Document |
|--------------------|---|
| 99.1 | Press Release dated October 25, 2006 announcing K2 Inc. s results of operations and financial condition for the third quarter ended September 30, 2006 and forward-looking statements relating to fiscal year ending December 31, 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: October 25, 2006

K2 INC.

/s/ Dudley W. Mendenhall

Dudley W. Mendenhall

Senior Vice President and Chief Financial Officer

EXHIBIT INDEX

| Exhibit No. | Document |
|--------------------|---|
| 99.1 | Press Release dated October 25, 2006 announcing K2 Inc.'s results of operations and financial condition for the third quarter ended September 30, 2006 and forward-looking statements relating to the fiscal year ending December 31, 2006. |