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 20, 2004

NORTHWEST PIPE COMPANY

(Exact name of registrant as specified in its charter)

OREGON (State or Other Jurisdiction 0-27140 (Commission 93-0557988 (IRS Employer

of Incorporation)

File Number)

Identification No.)

Edgar Filing: NORTHWEST PIPE CO - Form 8-K

200 SW Market

Portland, Oregon (Address of principal executive offices) 97201 (Zip Code)

Registrant s telephone number, including area code

(503) 946-1200

(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 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On October 20, 2004, Northwest Pipe Company (the Company) issued a press release announcing financial results for the third quarter ended September 30, 2004. 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 October 20, 2004 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

- (c) Exhibits.
 - 99.1 Press Release issued by Northwest Pipe Company dated October 20, 2004

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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 October 20, 2004.

NORTHWEST PIPE COMPANY (Registrant)

By /s/ Brian W. Dunham

Brian W. Dunham, President

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