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 7, 2007

K2 INC.

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction

1-4290 (Commission File Number) 95-2077125 (IRS Employer

of incorporation)

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.)

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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 7.01 Regulation FD Disclosure.

On March 7, 2007, during a conference call concerning the results of operations and financial condition for the fourth quarter and full-year 2006 and forward-looking statements for the fiscal year 2007 of K2 Inc. (K2), and in connection with filing its earnings release on March 7, 2007 on a current report on Form 8-K, K2 provided the following information in response to questions from investors and analysts:

K2 management stated that it continues to expect that it will generate earnings growth of between 8% and 12% per year over the next few years.

K2 estimates that net sales of winter products is expected to decline between 5% and 7% for fiscal 2007, with sales of skis expected to decline more than such average and sales of snowboards expected to decline less than such average.

The above statements include forward-looking statements. K2 cautions that these statements are qualified by important factors that could cause actual results to differ materially from those in the forward-looking statements, including but not limited to K2 s ability to successfully execute its acquisition plans and growth strategy, integration of acquired businesses, weather conditions, consumer spending, continued success of manufacturing in China, global economic conditions, product demand, financial market performance, and other risks described in K2 s most recent annual report on Form 10-K, subsequent quarterly reports on Form 10-Q, and current reports on Form 8-K, each as filed with the Securities and Exchange Commission. K2 cautions that the foregoing list of important factors is not exclusive, any forward-looking statements included in this news release is made as of the date of the statement, and K2 does not undertake to update any forward-looking statement.

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.

K2 INC.

Date: March 8, 2007

/s/ Dudley W. Mendenhall Dudley W. Mendenhall Senior Vice President and Chief Financial Officer