

MODINE MANUFACTURING CO
Form 8-K/A
November 07, 2006

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

**FORM 8-K/A
Amendment No. 2**

**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 19, 2006**

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| Modine Manufacturing Company |
| (Exact name of registrant as specified in its charter) |

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|--|--------------------------|---|
| Wisconsin | 1-1373 | 39-0482000 |
| (State or other jurisdiction of incorporation) | (Commission File Number) | (I.R.S. Employer Identification Number) |

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|---|--------------|
| 1500 DeKoven Avenue, Racine, Wisconsin | 53403 |
| Address of principal executive offices | Zip Code |

| | |
|---|-----------------------|
| Registrant's telephone number, including area code: | (262) 636-1200 |
|---|-----------------------|

(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 (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))

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INFORMATION TO BE INCLUDED IN THE REPORT

Explanatory Note: On October 19, 2006, Modine Manufacturing Company (“Modine” or the “Company”) furnished a report on Form 8-K with the Securities and Exchange Commission (the “Initial Form 8-K”) announcing the results of operations and financial condition for the second quarter ended September 26, 2006.

This amendment is being furnished solely to supplement certain information included in Exhibit 99.1 to the Initial Form 8-K.

Item 2.02 Results of Operations and Financial Condition

On November 6, 2006, the Company issued a press release announcing that as a result of its early adoption of SAB 108, a Securities and Exchange Commission rule regarding accounting for certain errors, it has made an adjustment to its preliminarily reported April 1, 2006 retained earnings. As a result, the Company’s fully diluted earnings per share for the quarter ended September 26, 2006 were \$0.38, rather than the \$0.35 reported in the company’s preliminary earnings press release dated October 19, 2006. The text of that release is attached hereto as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

The following exhibit is being furnished herewith:

99.1 Press Release dated November 6, 2006 announcing the Company’s early adoption of SAB 108.

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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.

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| Modine Manufacturing Company |
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| By: /s/ D.B. Rayburn |
| D.B. Rayburn President and Chief Executive Officer |
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| |
| By: /s/ D.R. Zakos |
| D.R. Zakos Vice President, General Counsel and Secretary |

Date: November 6, 2006

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Exhibit No. Description

99.1 Press Release dated November 6, 2006 announcing the Company's early adoption of SAB 108.