

K2 INC  
Form 8-K  
July 26, 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): July 26, 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 July 26, 2006, K2 Inc. ( K2 ) issued a press release setting forth its results of operations and financial condition for the second quarter ended June 30, 2006 and forward-looking statements relating to the second six months of 2006 and 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 July 26, 2006 announcing K2 Inc. s results of operations and financial condition for the second quarter ended June 30, 2006 and forward-looking statements relating to the second six months of 2006 and fiscal year ending December 31, 2006.
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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.

Date: July 26, 2006

**K2 INC.**

/s/ Dudley W. Mendenhall

Dudley W. Mendenhall

Senior Vice President and Chief Financial Officer

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Document</b>
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