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GORMAN RUPP CO
Form 8-K
February 25, 2005

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): February 25, 2005
THE GORMAN-RUPP COMPANY

(Exact Name of Registrant as Specified in its Charter)

Ohio

(State or Other Jurisdiction of Incorporation)

1-6747

34-0253990

(Commission File Number)

(I.R.S. Employee Identification No.)

305 Bowman Street, Mansfield, Ohio

44903

(Address of Principal Executive Offices)

(Zip Code)

(419) 755-1011

(Registrant's Telephone Number, Including Area Code)

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ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION

On February 25, 2005, The Gorman-Rupp Company issued a news release announcing (i) its audited financial results for the year ended December 31, 2004, (ii) the existence of a material weakness in its internal control over financial reporting, and (iii) the correction of a prior period error relating to the calculation of a deferred income tax liability. This news release is included as Exhibit 99 and is being furnished, not filed, with this Current Report on Form 8-K.

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.

THE GORMAN-RUPP COMPANY

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By /s/ David P. Emmens

David P. Emmens
Corporate Counsel and Secretary

February 25, 2005

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(99)	News Release dated February 25, 2005	3