

PENN ENGINEERING & MANUFACTURING CORP  
Form 8-K  
March 23, 2004

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

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**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 22, 2004**

**Penn Engineering & Manufacturing Corp.**

(Exact name of registrant as specified in its charter)

<b>Delaware</b>	<b>1-5356</b>	<b>23-0951065</b>
(State or Other Jurisdiction	(Commission	(I.R.S. Employer
of Incorporation)	File Number)	Identification No.)

**P.O. Box 1000, Danboro, Pennsylvania 18916**

(Address of Principal Executive Office) (Zip Code)

**(215) 766-8853**

(Registrant's telephone number, including area code)

**N/A**

(Former Name or Former Address, If Changed Since Last Report.)

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**Item 5. Other Events and Regulation FD Disclosure.**

On March 22, 2004, the Company issued a press release announcing earnings guidance for the quarter ending March 31, 2004. The press release is attached as Exhibit 99.1 to this Form 8-K Current Report.

**Item 7. Financial Statements and Exhibits.**

(a)

Exhibits.

The following exhibit is filed herewith:

<b>Exhibit No.</b>	<b>Description</b>
<u>99.1</u>	Press release issued by Penn Engineering & Manufacturing Corp. (the Company ) dated March 22, 2004.

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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.

**PENN ENGINEERING &**

**MANUFACTURING CORP.**

Date: March 22, 2004

By: /s/ KENNETH A. SWANSTROM

Kenneth A. Swanstrom

Chairman of the Board and

Chief Executive Officer

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**EXHIBIT INDEX**

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