

K2 INC  
Form 8-K  
July 27, 2006

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**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))

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.. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 7.01. Regulation FD Disclosure.**

On July 26, 2006, during a conference call concerning second quarter 2006 earnings and forward-looking statements for the second six months and fiscal year 2006 of K2 Inc. ( K2 ), and in connection with filing its earnings release on July 26, 2006 on a current report on Form 8-K, K2 provided the following information in response to questions from investors and analysts:

Management estimates that sales of paintball products are up 10% year-to-date in 2006 compared to the same period in 2005.

Management estimates that sales in the Team Sports segment (other than K2 Licensed Products and Brass Eagle) are up 16% year-to-date in 2006 compared to the same period in 2005 and 5% in the 2006 second quarter compared to the same period in 2005.

Management estimates that it will pay cash taxes in 2006 in a similar amount as in 2005.

Management noted that early indications are favorable for 2007 performance for K2.

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 the Company'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. The Company 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 the Company does not undertake to update any forward-looking statement.

**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