

SCHMITT INDUSTRIES INC  
Form 8-K  
July 18, 2007

**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 18, 2007**

**Schmitt Industries, Inc.**

(Exact name of registrant as specified in its charter)

**Oregon**  
(State or other jurisdiction  
of incorporation)

**000-23996**  
(Commission File Number)

**93-1151989**  
(IRS Employer Identification No.)

**2765 N.W. Nicolai Street, Portland, Oregon**                      **97210**  
(Address of principal executive offices)                                      (Zip Code)  
Registrant's telephone number, including area code: **(503) 227-7908**

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(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:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12(b) 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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**Item 2.02. Results of Operations and Financial Condition.**

On July 18, 2007, Schmitt Industries, Inc. issued a press release entitled "Schmitt Reports Increased Net Sales and Income Before Income Taxes for Fiscal 2007" A copy of the press release is furnished as Exhibit 99.1 to this report.

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The information contained in this Current Report shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act") or incorporated by reference in any filing under the Exchange Act or the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such a filing.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits

99.1 Press release entitled "Schmitt Reports Increased Net Sales and Income Before Income Taxes for Fiscal 2007" dated July 18, 2007.

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**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**Schmitt Industries, Inc.**

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(Registrant)

/s/ **WAYNE A. CASE**

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**July 18, 2007**

(Date)

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Wayne A. Case  
*President and CEO*

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**Exhibit Index**

99.1 Press release dated July 18, 2007