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DIXON TICONDEROGA CO  
Form 8-K  
December 22, 2004

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: December 22, 2004

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(Date of earliest event reported)

DIXON TICONDEROGA COMPANY

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(Exact name of registrant as specified in its charter)

|                          |                          |                                      |
|--------------------------|--------------------------|--------------------------------------|
| Delaware                 | 1-8689                   | 23-0973760                           |
| -----                    | -----                    | -----                                |
| (State of Incorporation) | (Commission File Number) | (IRS Employer<br>Identification No.) |

195 International Parkway  
Heathrow, Florida 32746

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(Address of principal executive offices, including zip code)

(407) 829-9000

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(Registrant's telephone number, including area code)

Check the appropriate box 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 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 7. FINANCIAL STATEMENTS AND EXHIBITS.  
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(a) Not Applicable.

(b) Not Applicable.

(c) Exhibits

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Exhibit 99.1 Press Release issued by Dixon Ticonderoga  
Company dated December 22, 2004

ITEM 9. REGULATION FD DISCLOSURE (Information Being Provided Under Item 12).  
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In accordance with SEC Release No. 33-8216, the following information, intended to be furnished under "Item 12 -- Results of Operations and Financial Condition," is instead furnished under "Item 9 -- Regulation FD Disclosure." This information 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 Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On December 22, 2004, Dixon Ticonderoga Company (the "Company") issued a press release announcing its results of operations for the three months and fiscal year ended September 30, 2004. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

Use of Non-GAAP Financial Information  
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To supplement the Company's consolidated financial statements presented in accordance with generally accepted accounting principles (GAAP), the Company uses the non-GAAP measure of pro forma net income (loss) and pro forma net income (loss) per share that do not include the following financial measures that are normally included in GAAP: results from discontinued operations; debt refinancing costs; restructuring and related costs; other income (expense); and investment banking and related costs, all net of related income taxes. In addition, certain valuation allowances for U.S. deferred tax assets are excluded from the pro forma measures.

The Company's management reviews these non-GAAP measures internally to evaluate the Company's performance and manage its operations. The Company believes that the inclusion of non-GAAP financial measure provides consistent and comparable measures to help stakeholders understand the Company's current future operating results and cash flows. The non-GAAP measures included in the press release attached hereto as Exhibit 99.1 have been reconciled to the comparable GAAP measure as required under SEC rules regarding the use of non-GAAP financial measures. The Company urges investors to carefully review the GAAP financial information included as part of the Company's Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, and quarterly earnings releases.

SIGNATURES  
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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.

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DIXON TICONDEROGA COMPANY

Dated: December 22, 2004  
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By: /s/ Gino N. Pala  
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Gino N. Pala  
Chairman of Board, Co-Chief  
Executive Officer and Director