BAKER MICHAEL CORP Form 8-K November 13, 2006

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 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) November 10, 2006

MICHAEL BAKER CORPORATION

(Exact Name of Registrant as Specified in Its Charter)

Pennsylvania

(State or Other Jurisdiction of Incorporation)

1-6627

(Commission File Number)

25-0927646

(IRS Employer Identification No.)

15108

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(Zip Code)

100 Airside Drive Moon Township, Pennsylvania

(Address of Principal Executive Offices)

(412) 269-6300

(Registrant's Telephone Number, Including Area Code)

(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)

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- [ ] 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))

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SECTION 8 - OTHER EVENTS

ITEM 8.01 OTHER EVENTS.

On November 10, 2006, Michael Baker Corporation (the "Company") announced that it has received a letter from a state Department of Revenue advising that the Company's November 2006 payment of sales and use taxes and related interest totaling approximately \$121,000 satisfies the terms of that state's voluntary disclosure program and that no further taxes are due for the period January 1, 2002, through August 31, 2006. A copy of the press release making this announcement is attached to this report as Exhibit 99.1 and incorporated herein by reference.

SECTION 9 - FINANCIAL STATEMENTS AND EXHIBITS

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

The following exhibit is furnished with this report on Form 8-K:

Exhibit No. Description 99.1 Press release dated November 10, 2006.

## SIGNATURE

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

MICHAEL BAKER CORPORATION

By: /s/ H. James McKnight

Executive Vice President, General Counsel and Secretary

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Date: November 10, 2006

EXHIBIT INDEX

Number	Description	Method of Filing
99.1	Press release dated November 10, 2006.	Filed herewith.