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ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

c. Exhibits.

99.1 Press release dated May 18, 2004.

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 thereunto duly authorized.

TOWER AUTOMOTIVE, INC.

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Registrant

Date: May 18, 2004

By: /s/ James A. Mallak

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James A. Mallak

Chief Financial Officer and Treasurer

EXHIBIT INDEX

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