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LAMSON & SESSIONS CO Form 8-K April 06, 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 (Date of earliest event reported) April 6, 2004

The Lamson & Sessions Co.

(Exact Name of Registrant as Specified in its Charter)

34-0349210 1-313

(State or Other Jurisdiction (Commission of Incorporation) File Number) of Incorporation)

File Number)

(IRS Employer Identification No.)

25701 Science Park Drive, Cleveland, Ohio

44122-7313

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code: (216) 464-3400

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

ITEM 7. FINANCIAL STATEMENTS, PRO-FORMA FINANCIAL INFORMATION AND EXHIBITS.

(c) Exhibits.

Number Description

Press Release, dated April 6, 2004.

ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On April 6, 2004, The Lamson & Sessions Co. issued a press release announcing a revised estimate in its earnings for the first quarter and full year of 2004. A copy of such press release is included as Exhibit 99.1 hereto.

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This Form 8-K and the attached Exhibit are provided under Item 12 of Form 8-K and are furnished to, but not filed with, the SEC.

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.

THE LAMSON & SESSIONS CO.

Dated: April 6, 2004

By: /s/ James J. Abel

James J. Abel

Executive Vice President, Secretary, Treasurer and Chief Financial Officer

EXHIBIT INDEX

Number Description

99.1 Press Release, dated April 6, 2004.