

LAMSON & SESSIONS CO
 Form 4/A
 February 22, 2007

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

OMB Number: 3235-0287
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
ABEL JAMES J

(Last) (First) (Middle)

**THE LAMSON & SESSIONS
 CO., 25701 SCIENCE PARK
 DRIVE**

(Street)

CLEVELAND, OH 44122

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
LAMSON & SESSIONS CO [LMS]

3. Date of Earliest Transaction
 (Month/Day/Year)
02/16/2007

4. If Amendment, Date Original Filed(Month/Day/Year)
02/20/2007

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner
 Officer (give title below) Other (specify below)
Exec. VP, Sec., Treas. & CFO

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Ownership (Instr. 4)
COMMON STOCK				(A) or (D)	Price		See Footnote (1)
COMMON STOCK	02/16/2007		M	31,000	A \$ 7.938	152,545	D (2)
COMMON STOCK	02/16/2007		F(3)	8,391	D \$ 29.325	144,154	D (2)
COMMON STOCK	02/16/2007		F(3)	7,226	D \$ 29.325	136,928	D (2)

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	Amount or Number of Shares
STOCK OPTION (Right to Buy Common Stock)	\$ 7.938	02/16/2007		M	31,000	(4) 02/27/2007	Common Stock	31,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
ABEL JAMES J THE LAMSON & SESSIONS CO. 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122	X		Exec. VP, Sec., Treas. & CFO	

Signatures

/s/ Aileen Liebertz, Attorney-in-Fact for James J. Abel
02/22/2007

Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Held under The Lamson & Sessions Co. Deferred Savings Plan (the "401(k) Plan"), exempt under Rule 16b-3(c). Total adjusted to reflect ongoing acquisitions under the 401(k) Plan since Reporting Person's last report.
- (2) Reflects 3,700 shares of restricted stock, vesting on February 16, 2012, but subject to acceleration, based on performance.
- (3) This amendment is being filed to correct the transaction code listed on reporting person's original Form 4.

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- (4) Exercisable over three years as follows: one-third on February 27, 1998; one-third on February 27, 1999; and one-third on February 27, 2000, with the number of shares vested in each year rounded to the nearest whole share.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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