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LAMSON & SESSIONS CO Form 8-K July 08, 2005

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):	July 8, 2005
The La	amson & Sessions Co.	
(Exact name of regist	trant as specified in	n its charter)
Ohio	1-313	34-0349210
	(Commission File Number)	(IRS Employer Identification No.)
25701 Science Park Drive, Clevelan	nd, Ohio	44122-7313
(Address of principal executive	offices)	(Zip Code)
Registrant's telephone num	mber, including area	code (216) 464-3400
(Former name or former ac	ddress, if changed s	ince last report.)
Check the appropriate box below is simultaneously satisfy the filing following provisions (see General	obligation of the re	egistrant under any of the
[] Written communications pursual (17 CFR 230.425)	nt to Rule 425 under	the Securities Act
[] Soliciting material pursuant (17 CFR 240.14a-12)	to Rule 14a-12 under	the Exchange Act
[] Pre-commencement communication Act (17 CFR 240.14d-2(b))	ns pursuant to Rule 3	14d-2(b) under the Exchange
[] Pre-commencement communication Act (17 CFR 240.13e-4(c))	ns pursuant to Rule 1	13e-4(c) under the Exchange

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ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On July 7, 2005, The Lamson & Sessions Co. (the "Company") issued a press release announcing its estimates for net sales for the second quarter of 2005 and updating its earnings estimate for the second quarter of 2005. A copy of such press release is included as Exhibit 99.1 hereto and incorporated herein by reference.

This Form 8-K and the attached Exhibit are furnished to, but not filed with, the Securities and Exchange Commission.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits:

Number Exhibit
----99.1 Press release, dated July 7, 2005

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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.

By: /s/ James J. Abel

Name: James J. Abel

Title: Executive Vice President, Secretary,
Treasurer and Chief Financial Officer

Dated: July 8, 2005

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INDEX TO EXHIBITS

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