LANCASTER COLONY CORP Form 8-K November 22, 2006

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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: NOVEMBER 21, 2006 (Date of earliest event reported)

Lancaster Colony Corporation

Commission file number 0-4065-1

(Exact name of registrant as specified in its charter)

Ohio13-1955943her jurisdiction of(I.R.S. Employer

(State or other jurisdiction of
incorporation or organization)(I.R.S. Employer
Identification No.)

37 West Broad Street Columbus, Ohio

43215

(Zip Code)

(Address of principal executive offices)

614-224-7141

(Registrant s telephone number, including area code)

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:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 8.01 Other Events

Lancaster Colony Corporation (the Company) has been notified by U.S. Customs and Border Protection that the Company will be receiving approximately \$0.7 million under the Continued Dumping and Subsidy Offset Act of 2000 (CDSOA). It is anticipated that these funds will be received in December 2006. CDSOA requires the distribution of certain moneys assessed under antidumping orders by the U.S. Customs and Border Protection to eligible affected companies for qualifying expenditures made in the past. This is the sixth year that the Company will have received a payment under CDSOA.

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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.

Lancaster Colony Corporation (Registrant)

Date: November 22, 2006

By: /s/John L. Boylan

John L. Boylan

Treasurer, Vice President, Assistant Secretary and Chief Financial Officer (Principal Financial and Accounting Officer)