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LAMSON & SESSIONS CO  
Form 8-K  
April 28, 2006

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 28, 2006

The Lamson & Sessions Co.  
(Exact name of registrant as specified in its charter)

Ohio (State or other jurisdiction of incorporation)	1-313 (Commission File Number)	34-0349210 (IRS Employer Identification No.)
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25701 Science Park Drive, Cleveland, Ohio (Address of principal executive offices)	44122-7313 (Zip Code)
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Registrant's telephone number, including area code: (216) 464-3400

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(Former name or former address, if changed since last report.)

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 (see General Instruction A.2. below):

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

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On April 28, 2006, The Lamson & Sessions Co. issued a press release announcing its earnings for the first quarter 2006 and its estimates for net sales and net income for both the second quarter and full year 2006. A copy of such press release is included as Exhibit 99.1 hereto and incorporated herein by

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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 April 28, 2006

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

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Name: James J. Abel  
Title: Executive Vice President,  
Secretary, Treasurer and  
Chief Financial Officer

Dated: April 28, 2006

INDEX TO EXHIBITS

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