

LAMSON & SESSIONS CO

Form 8-K

July 27, 2007

Item 2.02. Results of Operations and Financial Condition.

On July 27, 2007, The Lamson & Sessions Co. issued a press release announcing its second quarter sales and earnings results and estimated third quarter and full year 2007 sales and earnings. A copy of the 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.

(d) Exhibits:

| Number | Exhibit |
|--------|------------------------------------|
| 99.1 | Press Release, dated July 27, 2007 |

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 27, 2007

INDEX TO EXHIBITS

Number Exhibit

99.1 Press Release, dated July 27, 2007

4