

LAMSON & SESSIONS CO

Form S-8

August 28, 2006

As filed with the Securities and Exchange Commission on August 28, 2006

Registration No. 333-_____

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

**FORM S-8
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

THE LAMSON & SESSIONS CO.
(Exact Name of Registrant as Specified in Its Charter)

Ohio
(State or Other Jurisdiction
of Incorporation or Organization)

34-0349210
(I.R.S. Employer Identification No.)

25701 Science Park Drive, Cleveland, Ohio 44122-7313
(Address of Principal Executive Offices Including Zip Code)

THE LAMSON & SESSIONS CO.
1998 INCENTIVE EQUITY PLAN
(AS AMENDED AND RESTATED AS OF APRIL 28,
2006)

(Full Title of the Plan)
James J. Abel
Executive Vice President, Secretary,
Treasurer and Chief Financial Officer
25701 Science Park Drive
Cleveland, Ohio 44122-7313
(Name and Address of Agent For Service)
216/464-3400
(Telephone Number, Including Area Code, of Agent For Service)

CALCULATION OF REGISTRATION FEE

Title of Securities to Be Registered	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price Per Share ⁽²⁾	Proposed Maximum Aggregate Offering Price ⁽²⁾	Amount of Registration Fee
Common Shares, Without par value ⁽³⁾	650,000	\$27.11	\$17,621,500.00	\$1,885.50

(1) Pursuant to Rule 416 of the Securities Act of 1933 (the Securities Act), this Registration Statement also covers such additional Common Shares, without par value (the Common Shares) as may become issuable pursuant to the anti-dilution provisions of The Lamson & Sessions Co. 1998 Incentive Equity Plan (As Amended and Restated as of April 28, 2006) (the Plan).

(2)

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Estimated solely for calculating the amount of the registration fee, pursuant to Rule 457(c) and (h) of the General Rules and Regulations under the Securities Act, on the basis of the average of the high and low sale prices of such securities on the New York Stock Exchange on August 23, 2006 within five business days prior to filing.

- (3) One serial preference stock purchase right (a Right) will also be issued with respect to each Common Share. The terms of the Rights are described in the Form 8-A and Form 8-A/A filed by The Lamson & Sessions Co. (the Registrant) on September 9, 1998 and May 5, 2005, respectively.

Exhibit Index Appears on Page 5
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Part II

Pursuant to General Instruction E to Form S-8, the contents of Registration Statement No. 333-61911, Registration Statement No. 333-51330, Registration Statement No. 333-63280, and Registration Statement No. 333-118384, each on Form S-8, as filed by the Registrant with the Securities and Exchange Commission (the SEC) on August 20, 1998, December 6, 2000, June 19, 2001, and August 20, 2004, respectively, are incorporated herein by reference.

Item 8. Exhibits

The following Exhibits are being filed as part of this Registration Statement:

- 4(a) Amended Articles of Incorporation of the Registrant (incorporated by reference to Exhibit 4(a) to the Registrant's Registration Statement on Form S-8 (Registration No. 333-32875) filed with the SEC on August 5, 1997)
- 4(b) Certificate of Adoption of Amendment to Amended Articles of Incorporation of the Registrant (incorporated by reference to Exhibit A to Exhibit 4.1 to the Registrant's Form 8-A filed with the SEC on September 9, 1998)
- 4(c) Amended Code of Regulations of the Registrant (incorporated by reference to Exhibit 3(a) to the Registrant's Quarterly Report on Form 10-Q for the quarter ended March 31, 2001)
- 4(d) 1998 Incentive Equity Plan (As Amended and Restated as of April 28, 2006) (incorporated by reference to Appendix A of the Registrant's Proxy Statement filed with the SEC on April 3, 2006)
- 4(e) Rights Agreement, dated September 8, 1998, between the Registrant and National City Bank (incorporated by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form 8-A filed with the SEC on September 9, 1998)
- 4(f) Amendment No. 1 to Rights Agreement, dated as of May 5, 2005, between the Registrant and the National City Bank (incorporated by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form 8-A/A filed with the SEC on May 5, 2005)
- 5 Opinion of Counsel
- 23(a) Consent of Independent Registered Public Accounting Firm
- 23(b) Consent of Counsel (included in Exhibit 5)
- 24 Power of Attorney

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cleveland, State of Ohio, on August 28, 2006.

THE LAMSON & SESSIONS CO.

By: /s/ James J. Abel
James J. Abel
Executive Vice President, Secretary,
Treasurer and Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities indicated below as of August 17, 2006.

Signature	Title
/s/ John B. Schulze John B. Schulze	Chairman of the Board, President and Chief Executive Officer (Principal Executive Officer); Director
/s/ James J. Abel James J. Abel	Executive Vice President, Secretary, Treasurer and Chief Financial Officer; (Principal Financial Officer); Director
/s/ Lori L. Spencer Lori L. Spencer	Vice President and Controller (Principal Accounting Officer)
*	Director
James T. Bartlett	
*	Director
William H. Coquillet	
*	Director
John C. Dannemiller	
*	Director
George R. Hill	
*	Director
Michael J. Merriman, Jr.	

* Director

A. Malachi Mixon, III

* Director

D. Van Skilling

* James J. Abel, the undersigned attorney-in-fact, by signing his name hereto, does hereby sign and execute this Registration Statement on behalf of the above officers and directors (constituting a majority of the directors) pursuant to a power of attorney filed with the Securities and Exchange Commission as Exhibit 24 to this Registration Statement.

August 28, 2006

By: /s/ James J. Abel

James J. Abel, Attorney-in-Fact

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