LAMSON & SESSIONS CO Form S-8 POS November 05, 2007 As filed with the Securities and Exchange Commission on November 5, 2007

Registration No. 333-136934

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

THE LAMSON & SESSIONS CO.

(Exact Name of Registrant as Specified in Its Charter)

<u>Ohio</u> <u>34-6349210</u>

(State or Other Jurisdiction of Incorporation or Organization)

(I.R.S. Employer Identification No.)

25701 Science Park Drive Cleveland, Ohio 44122-7313

(Address of Principal Executive Offices) (Zip Code)

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

The Lamson & Sessions Co. 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)

This Post-Effective Amendment No. 1 is being filed solely to remove from registration securities that were registered and will not be issued.

This Post-Effective Amendment No. 1 to the Registration Statement shall become effective upon filing with the Securities and Exchange Commission pursuant to Rule 464 under the Securities Act of 1933.

Part II Termination of Registration

The Lamson & Sessions Co. (the Registrant) filed its Registration Statement No. 333-136934 on Form S-8 (the Registration Statement) with the Securities and Exchange Commission on August 28, 2006 with respect to the registration of 650,000 of the Registrant s Common Shares, without par value, (the Common Shares), which were to be issued under the Registrant s 1998 Incentive Equity Plan (As Amended and Restated as of April 28, 2006) (the Plan).

The Registrant will no longer issue Common Shares under the Plan as of November 5, 2007. Pursuant to the undertaking included in the Registration Statement, this Post-Effective Amendment No. 1 is being filed to remove from registration the Common Shares that have not been issued under the Plan as of November 5, 2007 and, accordingly, remain unsold upon termination of the offering pursuant to the Plan.

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 Post-Effective Amendment No. 1 to Registration Statement No. 333-136934 on Form S-8 (Post-Effective Amendment No. 1) to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Cleveland, State of Ohio, on November 5, 2007.

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 Post-Effective Amendment No. 1 has been executed by the following persons in the capacities indicated as of November 5, 2007.

<u>Signature</u>	<u>Title</u>
/s/ Michael J. Merriman Jr.	President and Chief Executive Officer (Principal Executive Officer); Director
Michael J. Merriman Jr.	Executive Officer); Director
/s/ James J. Abel	Executive Vice President, Secretary, Treasurer and
James J. Abel	Chief Financial Officer (Principal Financial Officer); Director
/s/ Lori L. Spencer	Vice President and Controller (Principal Accounting
Lori L. Spencer	Officer)
	Chairman of Board; Director
John B. Schulze	
*	Director
James T. Bartlett	
*	Director
William H. Coquillette	
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D. Van Skilling

*James J. Abel, the undersigned attorney-in-fact, by signing his name hereto, does hereby sign and execute this Post-Effective Amendment No. 1 on behalf of the above indicated directors thereof pursuant to a power of attorney filed with the Securities and Exchange Commission.

November 5, 2007 By: /s/ James J. Abel

James J. Abel Attorney-in-Fact

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