

LAMSON & SESSIONS CO
 Form 4/A
 March 02, 2006

FORM 4

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

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
ABEL JAMES J

(Last) (First) (Middle)

**THE LAMSON & SESSIONS
 CO., 25701 SCIENCE PARK
 DRIVE**

(Street)

CLEVELAND, OH 44122

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol

LAMSON & SESSIONS CO [LMS]

3. Date of Earliest Transaction
 (Month/Day/Year)

02/24/2006

4. If Amendment, Date Original
 Filed(Month/Day/Year)

02/28/2006

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner
 Officer (give title below) Other (specify below)
Exec. VP, Sec., Treas. & CFO

6. Individual or Joint/Group Filing(Check Applicable Line)

Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Ownership (Instr. 4)
			Code	V	Amount	(D)	Price
COMMON STOCK					100,645	I	See Footnote (1)
COMMON STOCK	02/24/2006		M		27,000	A	\$ 8.563
COMMON STOCK	02/24/2006		F(2)		8,719	D	\$ 26.515
COMMON STOCK	02/24/2006		F(2)		7,040	D	\$ 26.515

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	Amount or Number of Shares
Stock Option (Right to Buy Common Stock)	\$ 8.563	02/24/2006		M	27,000	03/01/1997 ⁽⁴⁾ 03/01/2006	Common Stock	27,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
ABEL JAMES J THE LAMSON & SESSIONS CO. 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122	X		Exec. VP, Sec., Treas. & CFO	

Signatures

/s/James J. Abel 03/02/2006

**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Held under The Lamson & Sessions Co. Deferred Savings Plan (the "401(k) Plan") exempt under Rule 16b-3(c). Total adjusted to reflect ongoing acquisitions under the 401(k) Plan since Reporting Person's last report.
- (2) This Amended Form 4 is being filed to correct an electronic inadvertent error in transaction code.
- (3) Total reflects 3,700 share of restricted stock, vesting on February 16, 2012, but subject to acceleration, based on performance.

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- (4) Exercisable over three years as follows: one-third on March 1, 1997; one-third on March 1, 1998; and one-third on March 1, 1999, with the number of shares vested in each year rounded to the nearest whole share.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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