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LGL GROUP INC Form 10-Q May 14, 2007

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

FORM 10-Q

(Mark One)

|X| QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2007 $\,$

OR

[] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) EXCHANGE ACT OF 1934	OF THE SECURITIES
For the transition period from to	<u></u>
Commission File No. 1-106	
THE LGL GROUP, INC.	
(Exact Name of Registrant as Specified in Its Charter)	
Indiana	38-1799862
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification No.)
140 Greenwich Avenue, 4th Floor, Greenwich, CT	
(Address of Principal Executive Offices)	(Zip Code)
(203) 622-1150	
(Registrant's Telephone Number, Including Area Code)	

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

(Former name, former address, and former fiscal year, if changed since last report)

Yes |X| No | |

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act.

Large accelerated filer | | Accelerated filer | | Non-accelerated filer | X |

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Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes | No |X|

Indicate the number of shares outstanding of each of the Registrant's classes of Common Stock, as of the latest practical date.

Class Outstanding At May 11, 2007

Common Stock, \$0.01 par value 2,154,702