

LAMSON & SESSIONS CO

Form S-8 POS

November 05, 2007

As filed with the Securities and Exchange Commission on November 5, 2007

Registration No. 333-139022

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

**POST-EFFECTIVE AMENDMENT NO. 2
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)

Ohio

(State or Other Jurisdiction of
Incorporation or Organization)

34-6349210

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

25701 Science Park Drive
Cleveland, Ohio 44122-7313

(Address of Principal Executive Offices) (Zip Code)

NONQUALIFIED DEFERRED COMPENSATION PLAN (Post-2004)
(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. 2 is being filed solely to
remove from registration securities that were registered and will not be issued.
This Post-Effective Amendment No. 2 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. 333-139022 on Form S-8 (the Registration Statement) with the Securities and Exchange Commission on November 30, 2006 with respect to the registration of \$10,000,000 of the Registrant's Deferred Compensation Obligations and related Common Shares, without par value, (the Common Shares), which were to be issued under the Registrant's Nonqualified Deferred Compensation Plan (Post-2004) (the Plan).

The Registrant will no longer issue Common Shares in satisfaction of Deferred Compensation Obligation under the Plan as of November 5, 2007. Pursuant to the undertaking included in the Registration Statement, this Post-Effective Amendment No. 2 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. 2 to Registration Statement No. 333-139022 on Form S-8 (Post-Effective Amendment No. 2) 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. 2 has been executed by the following persons in the capacities indicated as of November 5, 2007.

Signature

Title

/s/ Michael J. Merriman Jr.

President and Chief Executive Officer (Principal Executive Officer); Director

Michael J. Merriman Jr.

/s/ James J. Abel

Executive Vice President, Secretary, Treasurer and Chief Financial Officer (Principal Financial Officer); Director

James J. Abel

/s/ Lori L. Spencer

Vice President and Controller (Principal Accounting Officer)

Lori L. Spencer

Chairman of Board; Director

John B. Schulze

*

Director

James T. Bartlett

*

Director

William H. Coquillette

*

Director

John C. Dannemiller

*

Director

George R. Hill

Director

William E. MacDonald III

*

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 Post-Effective Amendment No. 2 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