LAMSON & SESSIONS CO

Form 5

January 18, 2007

OMB APPROVAL FORM 5 **OMB** UNITED STATES SECURITIES AND EXCHANGE COMMISSION 3235-0362 Number: Washington, D.C. 20549 Check this box if January 31, Expires: no longer subject 2005 to Section 16. Estimated average ANNUAL STATEMENT OF CHANGES IN BENEFICIAL Form 4 or Form burden hours per OWNERSHIP OF SECURITIES 5 obligations response... 1.0 may continue. See Instruction Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, 1(b). Form 3 Holdings Section 17(a) of the Public Utility Holding Company Act of 1935 or Section Reported 30(h) of the Investment Company Act of 1940 Form 4 Transactions Reported

1. Name and Address of Reporting Person * ABEL JAMES J	2. Issuer Name and Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer			
(Last) (First) (Middle)	LAMSON & SESSIONS CO [LMS] 3. Statement for Issuer's Fiscal Year Ended	(Check all applicable)			
	(Month/Day/Year) 12/31/2006	_X_ Director 10% OwnerX_ Officer (give title Other (specify			
THE LAMSON & SESSIONS CO., 25701 SCIENCE PARK DRIVE		below) Exec. VP, Sec., Treas. & CFO			
(Street)	4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Reporting			
	Thea(Montal Day, Teal)	(check applicable line)			

CLEVELAND. OHÂ 44122

(State)

(Zip)

(City)

X Form Filed by One Reporting Person Form Filed by More than One Reporting

(City)	(State) (Zi	p) Table l	I - Non-Deriva	ative Secu	rities	Acquir	ed, Disposed of	, or Beneficiall	ly 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. Securi Acquired Disposed (Instr. 3,	l (A) o l of (D))	5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
COMMON STOCK	Â	Â	Â	Â	Â	Â	101,997	I	See Footnote (1)
COMMON STOCK	Â	Â	Â	Â	Â	Â	121,545	D (2)	Â

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

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SEC 2270 (9-02)

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

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Reporting Owners

Reporting Owner Name / Address	Keiationsnips				
	Director	10% Owner	Officer	Other	
ABEL JAMES J					
THE LAMSON & SESSIONS CO.	î v	â	Exec. VP, Sec., Treas. & CFO	â	
25701 SCIENCE PARK DRIVE	AA	Α	A Exec. VP, Sec., Heas. & CFO		
CLEVELAND, OH 44122					

Signatures

/s/ Aileen Liebertz, Attorney-in-Fact for James
J. Abel
01/18/2007

**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 since Reporting Person's last report.
- (2) Total includes 3,700 restricted shares (grant previously reported) vesting on February 16, 2012, but subject to acceleration, based on performance.

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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