

LUBRIZOL CORP
Form 8-K
May 20, 2004

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

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): May 20, 2004

THE LUBRIZOL CORPORATION

(Exact Name of Registrant as Specified in its Charter)

Ohio

1-5263

34-0367600

(State or Other Jurisdiction
of Incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

29400 Lakeland Boulevard, Wickliffe, Ohio

44092-2298

(Address of Principal Executive Offices)

(Zip Code)

Registrant's telephone number, including area code (440) 943-4200

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

ITEM 5. Other Events and Regulation FD Disclosure.

The Lubrizol Corporation is filing with this report pro forma financial data with respect to its previously announced proposed acquisition of Noveon International, Inc. and historical financial statements of Noveon International, Inc.

ITEM 7. Financial Statements, Pro Forma Financial Information and Exhibits.

(c) Exhibits.

23.1 Consent of Ernst & Young LLP.

99.1 Consolidated financial statements of Noveon International, Inc. as of December 31, 2003 and 2002, the years ended December 31, 2003 and 2002, and the ten months ended December 31, 2001, consolidated financial statements of BFGoodrich Performance Materials (the predecessor company and a segment of The BFGoodrich Company) for the two months ended February 28, 2001 and reports of independent auditors.

99.2 Condensed consolidated financial statements of Noveon International, Inc. as of March 31, 2004 and December 31, 2003 and the three month periods ended March 31, 2004 and 2003.

99.3 Unaudited pro forma consolidated financial information of The Lubrizol Corporation as of March 31, 2004 and for the year ended December 31, 2003 and the three month periods ended March 31, 2004 and 2003.

EXHIBIT INDEX

| Exhibit No. | Exhibit Description |
|--------------------|-------------------------------|
| 23.1 | Consent of Ernst & Young LLP. |

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