

LYDALL INC /DE/
Form 8-K
November 06, 2007

UNITED STATES
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): November 6, 2007

LYDALL, INC.

(Exact name of registrant as specified in its charter)

Commission file number: 1-7665

Delaware
(State or Other Jurisdiction of Incorporation or Organization)

06-0865505
(I.R.S. Employer Identification No.)

One Colonial Road, Manchester, Connecticut
(Address of principal executive offices)

06042
(zip code)

Registrant's telephone number, including area code: (860) 646-1233

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

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.. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

.. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Section 2 Financial Information

Item 2.02. Results of Operations and Financial Condition

On November 6, 2007, Lydall, Inc. (the Company) issued a press release setting forth the Company's financial results for the third quarter ended September 30, 2007. Such results have been adjusted to reflect events occurring after the release of preliminary financial results for the third quarter on October 26, 2007. Net income was \$1.9 million, or \$.12 per basic share and \$.11 per diluted share for the quarter ended September 30, 2007, compared to the previously reported net income of \$1.7 million, or \$.11 per basic and diluted share. The Quarterly Report on Form 10-Q, filed by the Company on November 6, 2007, reflects these results.

A copy of the Company's press release is attached hereto as Exhibit 99.1 and is hereby incorporated by reference.

Section 9 - Financial Statements and Exhibits

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

The following exhibit is furnished with this report, as set forth below:

| Exhibit Number | Exhibit Description |
|-----------------------|--|
| 99.1 | Press release, dated November 6, 2007, titled "Lydall Adjusts Financial Results for the Third Quarter and Nine Months Ended September 30, 2007," furnished herewith. |

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

LYDALL, INC.

November 6, 2007

By:

/s/ Thomas P. Smith
Thomas P. Smith
Vice President,
Chief Financial Officer and Treasurer

EXHIBIT INDEX

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