

LINCOLN ELECTRIC HOLDINGS INC

Form 8-K

October 25, 2007

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**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): October 25, 2007  
LINCOLN ELECTRIC HOLDINGS, INC.  
(Exact name of registrant as specified in its charter)  
0-1402  
(Commission File Number)**

<b>Ohio</b> (State or other jurisdiction of incorporation)	<b>34-1860551</b> (I.R.S. Employer Identification No.)
<b>22801 St Clair Avenue Cleveland, Ohio 44117</b> (Address of principal executive offices, with zip code)	
<b>(216) 481-8100</b> (Registrant's telephone number, including area code)	

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 (see General Instruction A.2. below):

- 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)
  - 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))
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**Item 2.02 Results of Operations and Financial Condition.**

On October 25, 2007, Lincoln Electric Holdings, Inc. (the Company ) issued a press release reporting its financial results for the quarter-ended September 30, 2007. A copy of the Company s press release issued on October 25, 2007 is attached hereto as Exhibit 99.1 and incorporated herein by reference. The press release is also available through the Company s website at [www.lincolnelectric.com](http://www.lincolnelectric.com). The information in this Current Report on Form 8-K, including the Exhibit, is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act ) or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits**

99.1 The Company s press release dated October 25, 2007.

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**SIGNATURES**

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 hereunto duly authorized.

**LINCOLN ELECTRIC HOLDINGS, INC.**

Date: October 25, 2007

By: /s/ Vincent K. Petrella  
**Vincent K. Petrella**  
**Senior Vice President, Chief Financial**  
**Officer and Treasurer**

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Exhibit No.	Exhibit
99.1	The Company's press release dated October 25, 2007.