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LINDSAY MANUFACTURING CO  
Form 8-K  
June 30, 2005

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):  
June 30, 2005

LINDSAY MANUFACTURING CO.  
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(Exact name of registrant as specified in its charter)

Delaware	1-13419	47-0554096
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(State of Incorporation)	(Commission File Number)	(IRS Employer Identification Number)

2707 North 108th Street Suite 102 Omaha, Nebraska	68164
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(Address of principal executive offices)	(Zip Code)

(402) 428-2131  
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(Registrant's telephone number, including area code)

Not applicable  
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(Former name or former address, if changed since last report)

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)
- 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))

ITEM 2.02 RESULTS OF OPERATIONS AND FINANCIAL CONDITION

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On June 30, 2005, Lindsay Manufacturing Co. (the "Company") issued a press release announcing the Company's adjusted results of operations for the fiscal quarter ended May 31, 2005. A copy of the press release is furnished herewith as Exhibit 99.1.

The revision to the previously announced results of operations is due to settlement through mediation on June 23, 2005 of a pending lawsuit. Under generally accepted accounting principles, the settlement of this litigation requires that the Company increase the estimate of settlement costs related to this matter as of May 31, 2005 by approximately \$0.3 million. This revised estimate of settlement costs is recorded as an increase in other current liabilities in the Company's consolidated balance sheets as of May 31, 2005, and as a reduction of other income, net, in the Company's consolidated statements of operations for the three and nine-months ended May 31, 2005. The Company previously reported diluted net earnings per share of \$0.34 and \$0.40 for the three and nine months respectively ended May 31, 2005. Including this adjustment, diluted net earnings per share for the three and nine-month periods were \$0.32 and \$0.38, respectively.

### ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

99.1 Press Release, dated June 30, 2005, issued by the Company

The information contained in this Current Report under Item 2.02, including the exhibit referenced in Item 9.01 below, is being "furnished" pursuant to "Item 2.02. Results of Operations and Financial Condition" of Form 8-K and, as such, shall not be deemed to be "filed" for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in Item 2.02 of this Current Report shall not be incorporated by reference into any registration statement or other document pursuant to the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

### SIGNATURES

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

Dated: June 30, 2005

LINDSAY MANUFACTURING CO.

By: /s/ David Downing

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David Downing, Vice President and  
Chief Financial Officer