

LYDALL INC /DE/  
Form 8-K  
July 27, 2007

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

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**FORM 8-K**

**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15 (d) OF**  
**THE SECURITIES EXCHANGE ACT OF 1934**

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**Date of Report (Date of earliest event reported): July 27, 2007**

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**LYDALL, INC.**

**(Exact name of registrant as specified in its charter)**

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**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**

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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:

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- .. 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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**Section 2 Financial Information**

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

On July 27, 2007, Lydall, Inc. (the Company ) issued a press release setting forth the Company s financial results for the second quarter and six months ended June 30, 2007. 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:

<b>Exhibit Number</b>	<b>Exhibit Description</b>
99.1	Press release, dated July 27, 2007, titled Lydall Announces Financial Results for the Second Quarter and Six Months Ended June 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.

July 27, 2007

By:

/s/ Thomas P. Smith  
**Thomas P. Smith**

**Vice President,**

**Chief Financial Officer and Treasurer**

**EXHIBIT INDEX**

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