

LINCOLN ELECTRIC HOLDINGS INC

Form 8-K

April 23, 2008

**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): April 23, 2008**

**LINCOLN ELECTRIC HOLDINGS, INC.**

(Exact name of registrant as specified in its charter)

0-1402

(Commission File Number)

**Ohio**

(State or other jurisdiction of  
incorporation)

**34-1860551**

(I.R.S. Employer Identification No.)

**22801 St Clair Avenue**

**Cleveland, Ohio 44117**

(Address of principal executive offices, with zip code)

**(216) 481-8100**

(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 April 23, 2008, Lincoln Electric Holdings, Inc. (the Company ) issued a press release reporting its financial results for the quarter ended March 31, 2008. A copy of the Company s press release issued on April 23, 2008 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 April 23, 2008.

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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: April 23, 2008

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

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**LINCOLN ELECTRIC HOLDINGS, INC.  
INDEX TO EXHIBITS**

| <b>Exhibit No.</b> | <b>Exhibit</b>                                    |
|--------------------|---|
| 99.1               | The Company's press release dated April 23, 2008. |