

LAMSON & SESSIONS CO

Form SC 13D

October 12, 2007

---

**SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**SCHEDULE 13D**

**Under the Securities Exchange Act of 1934**

The Lamson & Sessions Co.  
(Name of Issuer)

Common Stock  
(Title of Class of Securities)

513696104  
(CUSIP Number)

James E. McKee  
GAMCO Investors, Inc.  
One Corporate Center  
Rye, New York 10580-1435  
(914) 921-5294

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

October 2, 2007  
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP No. 513696104

**1 Names of reporting persons**  
**I.R.S. identification nos. of above persons (entities only)**  
**Gabelli Funds, LLC** **I.D. No. 13-4044523**

**2 Check the appropriate box if a member of a group(SEE INSTRUCTIONS)** **(a)**

**(b)**

**3 Sec use only**

**4 Source of funds (SEE INSTRUCTIONS)**  
**00-Funds of investment advisory clients**

**5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)**

**6 Citizenship or place of organization**  
**New York**

<b>Number Of</b>	<b>: 7</b>	<b>Sole voting power</b>
	<b>:</b>	
<b>Shares</b>	<b>:</b>	<b>507,000 (Item 5)</b>
	<b>:</b>	
<b>Beneficially</b>	<b>: 8</b>	<b>Shared voting power</b>
	<b>:</b>	
<b>Owned</b>	<b>:</b>	<b>None</b>
	<b>:</b>	
<b>By Each</b>	<b>: 9</b>	<b>Sole dispositive power</b>
	<b>:</b>	
<b>Reporting</b>	<b>:</b>	<b>507,000 (Item 5)</b>
	<b>:</b>	
<b>Person</b>	<b>:10</b>	<b>Shared dispositive power</b>
	<b>:</b>	
<b>With</b>	<b>:</b>	<b>None</b>
	<b>:</b>	

**11 Aggregate amount beneficially owned by each reporting person**

**507,000 (Item 5)**

**12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)**

**13 Percent of class represented by amount in row (11)**

**3.20%**

**14**      **Type of reporting person (SEE INSTRUCTIONS)**  
            **IA**

2

---

CUSIP No. 513696104

**1 Names of reporting persons**  
**I.R.S. identification nos. of above persons (entities only)**  
**GAMCO Asset Management Inc. I.D. No. 13-4044521**

**2 Check the appropriate box if a member of a group(SEE INSTRUCTIONS)** (a)

(b)

**3 Sec use only**

**4 Source of funds (SEE INSTRUCTIONS)**  
**00-Funds of investment advisory clients**

**5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)**

**6 Citizenship or place of organization**  
**New York**

<b>Number Of</b>	<b>: 7</b>	<b>Sole voting power</b>
	:	
<b>Shares</b>	:	<b>435,600 (Item 5)</b>
	:	
<b>Beneficially</b>	<b>: 8</b>	<b>Shared voting power</b>
	:	
<b>Owned</b>	:	<b>None</b>
	:	
<b>By Each</b>	<b>: 9</b>	<b>Sole dispositive power</b>
	:	
<b>Reporting</b>	:	<b>445,600 (Item 5)</b>
	:	
<b>Person</b>	<b>:10</b>	<b>Shared dispositive power</b>
	:	
<b>With</b>	:	<b>None</b>
	:	

**11 Aggregate amount beneficially owned by each reporting person**  
**445,600 (Item 5)**

**12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)**

**13 Percent of class represented by amount in row (11)**

**2.81%**

**14 Type of reporting person (SEE INSTRUCTIONS)**

**IA, CO**

3

---

CUSIP No. 513696104

**1 Names of reporting persons**  
**I.R.S. identification nos. of above persons (entities only)**  
**Gabelli Advisers, Inc. I.D. No. 13-4008049**

**2 Check the appropriate box if a member of a group(SEE INSTRUCTIONS)** (a)

(b)

**3 Sec use only**

**4 Source of funds (SEE INSTRUCTIONS)**  
**00-Funds of investment advisory clients**

**5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)**

**6 Citizenship or place of organization**  
**Delaware**

<b>Number Of</b>	<b>: 7</b>	<b>Sole voting power</b>
	:	
<b>Shares</b>	:	<b>500 (Item 5)</b>
	:	
<b>Beneficially</b>	<b>: 8</b>	<b>Shared voting power</b>
	:	
<b>Owned</b>	:	<b>None</b>
	:	
<b>By Each</b>	<b>: 9</b>	<b>Sole dispositive power</b>
	:	
<b>Reporting</b>	:	<b>500 (Item 5)</b>
	:	
<b>Person</b>	<b>:10</b>	<b>Shared dispositive power</b>
	:	
<b>With</b>	:	<b>None</b>
	:	

**11 Aggregate amount beneficially owned by each reporting person**  
**500 (Item 5)**

**12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)**

**13 Percent of class represented by amount in row (11)**

**0.00%**

**14 Type of reporting person (SEE INSTRUCTIONS)**

**IA, CO**

4

---



CUSIP No. 513696104

**1 Names of reporting persons**  
**I.R.S. identification nos. of above persons (entities only)**  
**GGCP, Inc. I.D. No. 13-3056041**

**2 Check the appropriate box if a member of a group(SEE INSTRUCTIONS)** (a)

(b)

**3 Sec use only**

**4 Source of funds (SEE INSTRUCTIONS)**  
 None

**5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)**

**6 Citizenship or place of organization**  
 New York

<b>Number Of</b>	<b>: 7</b>	<b>Sole voting power</b>
	:	
<b>Shares</b>	:	<b>None</b>
	:	
<b>Beneficially</b>	<b>: 8</b>	<b>Shared voting power</b>
	:	
<b>Owned</b>	:	<b>None</b>
	:	
<b>By Each</b>	<b>: 9</b>	<b>Sole dispositive power</b>
	:	
<b>Reporting</b>	:	<b>None</b>
	:	
<b>Person</b>	<b>:10</b>	<b>Shared dispositive power</b>
	:	
<b>With</b>	:	<b>None</b>
	:	

**11 Aggregate amount beneficially owned by each reporting person**

None

**12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X**

**13 Percent of class represented by amount in row (11)**

None

**14 Type of reporting person (SEE INSTRUCTIONS)**

**HC, CO**

5

---

CUSIP No. 513696104

**1 Names of reporting persons**  
**I.R.S. identification nos. of above persons (entities only)**  
**GAMCO Investors, Inc. I.D. No. 13-4007862**

**2 Check the appropriate box if a member of a group(SEE INSTRUCTIONS)** **(a)**

(b)

**3 Sec use only**

**4 Source of funds (SEE INSTRUCTIONS)**  
**None**

**5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)**

**6 Citizenship or place of organization**  
**New York**

<b>Number Of</b>	<b>: 7</b>	<b>Sole voting power</b>
	:	
<b>Shares</b>	:	<b>None</b>
	:	
<b>Beneficially</b>	<b>: 8</b>	<b>Shared voting power</b>
	:	
<b>Owned</b>	:	<b>None</b>
	:	
<b>By Each</b>	<b>: 9</b>	<b>Sole dispositive power</b>
	:	
<b>Reporting</b>	:	<b>None</b>
	:	
<b>Person</b>	<b>:10</b>	<b>Shared dispositive power</b>
	:	
<b>With</b>	:	<b>None</b>
	:	

**11 Aggregate amount beneficially owned by each reporting person**

**None**

**12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X**

**13 Percent of class represented by amount in row (11)**

**0.00%**

**14 Type of reporting person (SEE INSTRUCTIONS)**

**HC, CO**

6

---

CUSIP No. 513696104

**1 Names of reporting persons**

**I.R.S. identification nos. of above persons (entities only)**

**Mario J. Gabelli**

**2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS)**

**(a)**

**(b)**

**3 Sec use only**

**4 Source of funds (SEE INSTRUCTIONS)**