

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

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

**WASHINGTON, D.C. 20549**

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**FORM 8-K**

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**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 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 April 27, 2007, Lydall, Inc. (the Company) issued a press release setting forth the Company's financial results for the first quarter ended March 31, 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 April 27, 2007, titled Lydall Announces Financial Results for the First Quarter Ended March 31, 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.

April 27, 2007

By:

/s/ Thomas P. Smith  
Thomas P. Smith

Vice President,

Chief Financial Officer and Treasurer

**EXHIBIT INDEX**

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