LINCOLN ELECTRIC HOLDINGS INC Form 8-K April 08, 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 7, 2008

LINCOLN ELECTRIC HOLDINGS, INC.

(Exact name of registrant as specified in its charter) 0-1402

(Commission File Number)

Ohio 34-1860551

(State or other jurisdiction of incorporation)

(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):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events.

On April 7, 2008, the Company issued a press release announcing the acquisition of Electro-Arco, S.A., a privately-held manufacturer of welding consumables based near Lisbon, Portugal. A copy of the press release issued by the Company on April 7, 2008 announcing the acquisition is attached hereto as Exhibit 99.1.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

99.1 The Company s press release dated April 7, 2008.

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 8, 2008 By: /s/ Frederick G. Stueber

Frederick G. Stueber

Senior Vice President, General

Counsel and **Secretary**

LINCOLN ELECTRIC HOLDINGS, INC. INDEX TO EXHIBITS

Exhibit No. Exhibit

99.1 The Company s press release dated April 7, 2008.