

LINCOLN ELECTRIC HOLDINGS INC

Form 8-K

December 17, 2009

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): **December 17, 2009**

LINCOLN ELECTRIC HOLDINGS, INC.

(Exact name of registrant as specified in its charter)

0-1402

(Commission File Number)

Ohio
(State or other jurisdiction of

34-1860551
(I.R.S. Employer Identification No.)

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incorporation)

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))

Item 2.02 Results of Operations and Financial Condition.

On December 17, 2009, Lincoln Electric Holdings, Inc. (the Company) issued a press release reporting the realignment of its operating segments. The press release announces that, effective in the fourth quarter of 2009, the Company will report five operating segments (North America Welding, Europe Welding, Asia Pacific Welding, South America Welding and The Harris Products Group) and contains the reclassification of historical results into the five new business segments for previously reported periods for 2007, 2008 and the first, second and third quarters of 2009. A copy of the Company's press release issued on December 17, 2009 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. 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 December 17, 2009.

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.

/s/ Vincent K. Petrella

Vincent K. Petrella

**Senior Vice President, Chief Financial Officer and
Treasurer**

(principal financial and accounting officer)

December 17, 2009

LINCOLN ELECTRIC HOLDINGS, INC.

INDEX TO EXHIBITS

| Exhibit No. | Exhibit |
|--------------------|--|
| 99.1 | The Company's press release dated December 17, 2009. |