

Starboard Value & Opportunity Master Fund Ltd
 Form 4
 August 20, 2007

FORM 4

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

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
RAMIUS CAPITAL GROUP LLC

(Last) (First) (Middle)

666 THIRD AVENUE, 26TH FLOOR,

(Street)

NEW YORK CITY, NY 10017

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol

LAMSON & SESSIONS CO [LMS]

3. Date of Earliest Transaction (Month/Day/Year)

08/16/2007

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

___ Director ___X___ 10% Owner
 ___ Officer (give title below) ___ Other (specify below)

6. Individual or Joint/Group Filing(Check Applicable Line)

___ Form filed by One Reporting Person
 ___X___ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price
Common Stock, no par value	08/16/2007		S		40,000	D	\$ 26 253,494
						I	By Parche LLC ⁽¹⁾
Common Stock, no par value	08/16/2007		S		210,000	D	\$ 26 1,330,844
						I	By Starboard Master ⁽²⁾

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Beneficially (Instr. 5)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
RAMIUS CAPITAL GROUP LLC 666 THIRD AVENUE, 26TH FLOOR NEW YORK CITY, NY 10017		X		
C4S & CO LLC 666 THIRD AVENUE NEW YORK CITY, NY 10017		X		
COHEN PETER A C/O RAMIUS CAPITAL GROUP, LLC 666 THIRD AVENUE NEW YORK CITY, NY 10017		X		See Explanation of Responses
STARK MORGAN B C/O RAMIUS CAPITAL GROUP, LLC 666 THIRD AVENUE NEW YORK CITY, NY 10017		X		
STRAUSS THOMAS W C/O RAMIUS CAPITAL GROUP, LLC 666 THIRD AVENUE NEW YORK CITY, NY 10017		X		
SOLOMON JEFFREY M C/O RAMIUS CAPITAL GROUP, LLC 666 THIRD AVENUE NEW YORK CITY, NY 10017		X		
Starboard Value & Opportunity Master Fund Ltd C/O CITCO FUND SERVICES LTD		X		

WEST BAY RD

Parche, LLC
666 THIRD AVENUE X
NEW YORK CITY, NY 10017

RCG STARBOARD ADVISORS, LLC
666 THIRD AVENUE X
NEW YORK CITY, NY 10017

Signatures

By: Ramius Capital Group, L.L.C.; By: C4S & Co., L.L.C., as managing member; By: /s/
Jeffrey M. Solomon, Authorized Signatory 08/20/2007
Date
__Signature of Reporting Person

By: C4S & Co., L.L.C., By: /s/ Jeffrey M. Solomon, as Managing Member 08/20/2007
Date
__Signature of Reporting Person

By: /s/ Jeffrey M. Solomon, as Attorney in Fact for Peter A. Cohen 08/20/2007
Date
__Signature of Reporting Person

By: /s/ Jeffrey M. Solomon, as Attorney in Fact for Morgan B. Stark 08/20/2007
Date
__Signature of Reporting Person

By: /s/ Jeffrey M. Solomon, as Attorney in Fact for Thomas W. Strauss 08/20/2007
Date
__Signature of Reporting Person

/s/ Solomon, Jeffrey M. 08/20/2007
Date
__Signature of Reporting Person

By: Starboard Value and Opportunity Master; By: RCG Starboard Advisors, LLC, its
investment manager; By: Ramius Capital Group, L.L.C., its sole member; By: C4S & Co.,
L.L.C., as managing member; By: /s/ Jeffrey M. Solomon, Authorized Signatory 08/20/2007
Date
__Signature of Reporting Person

By: Parche, LLC; By: RCG Starboard Advisors, LLC, its managing member; By: Ramius
Capital Group, L.L.C., its sole member; By: C4S & Co., L.L.C., as managing member; By: /s/
Jeffrey M. Solomon, Authorized Signatory 08/20/2007
Date
__Signature of Reporting Person

By: RCG Starboard Advisors, LLC; By: Ramius Capital Group, L.L.C., its sole member; By:
C4S & Co., L.L.C., as managing member; By: /s/ Jeffrey M. Solomon, Authorized Signatory 08/20/2007
Date
__Signature of Reporting Person

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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Consists of Shares owned directly by Parche, LLC (Parche). As the managing member of Parche, RCG Starboard Advisors, LLC (RCG Starboard Advisors) may be deemed to beneficially own the Shares owned by Parche. As the sole member of RCG Starboard Advisors, Ramius Capital Group, L.L.C. (Ramius) may be deemed to beneficially own the Shares owned by Parche. As the managing member of

(1) Ramius, C4S & Co., L.L.C. (C4S) may be deemed to beneficially own the Shares owned by Parche. As the managing members of C4S, each of Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss may be deemed to beneficially own the Shares owned by Parche. Each of Messrs. Cohen, Stark, Solomon and Strauss, RCG Starboard Advisors, Ramius and C4S disclaims beneficial ownership of such shares except to the extent of their pecuniary interest therein.

Consists of Shares owned directly by Starboard Value and Opportunity Master Fund, Ltd. (Starboard). As the investment manager of Starboard, RCG Starboard Advisors may be deemed to beneficially own the Shares owned by Starboard. As the sole member of RCG Starboard Advisors, Ramius may be deemed to beneficially own the Shares owned by Starboard. As the managing member of Ramius,

(2) C4S may be deemed to beneficially own the Shares owned by Starboard. As the managing members of C4S, each of Peter A. Cohen, Morgan B. Stark, Jeffrey M. Solomon and Thomas W. Strauss may be deemed to beneficially own the Shares owned by Starboard. Each of Messrs. Cohen, Stark, Solomon and Strauss, RCG Starboard Advisors, Ramius and C4S disclaims beneficial ownership of such shares except to the extent of their pecuniary interest therein.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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