

LINCOLN ELECTRIC HOLDINGS INC

Form 8-K

October 27, 2004

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Exhibit 99.1 Third Quarter Financial Report

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Item 2.02 Results of Operations and Financial Condition.

On October 27, 2004, Lincoln Electric Holdings, Inc. issued a press release reporting its 2004 third quarter financial results. A copy of the press release is attached as Exhibit 99.1 hereto and incorporated herein by reference and also made 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.

(c) Exhibits.

99.1 Press Release of Lincoln Electric Holdings, Inc. dated October 27, 2004.

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: October 27, 2004

By: /s/ Vincent K. Petrella
Vincent K. Petrella
Vice President, Chief Financial
Officer and Treasurer

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