

STARRETT L S CO  
Form 8-K/A  
July 13, 2006

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

**FORM 8-K/A**

**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 28, 2006**

**The L. S. Starrett Company**

(Exact name of registrant as specified in its charter)

Massachusetts

1-367

04-1866480

(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(I.R.S. Employer  
Identification No.)

121 Crescent St  
Athol, Massachusetts

01331

(Address of principal executive  
offices)

(Zip Code)

Registrant's telephone number, including area code:

(978) 249-3551

Not Applicable

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Former name or former address if changed since last report

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:

- 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))

**Explanatory Note**

This Current Report on Form 8-K/A is filed as an amendment (Amendment No. 1) to the Current Report on Form 8-K filed by The L. S. Starrett Company (the Company) on May 3, 2006 (the Original Form 8-K ) to provide the historical financial statements of Tru-Stone Technologies, Inc. (Tru-Stone) and the pro forma financial information required pursuant to Item 9.01 of Form 8-K. All other items of the Original Form 8-K are incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(a)

Financial Statements of Businesses Acquired

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The audited financial statements of Tru-Stone for the years ended December 31, 2005 and December 31, 2004, and the unaudited financial statements for the quarters ended March 31, 2006 and March 31, 2005 are included as Exhibit 99.1 to this Form 8-K/A.

(b)

Pro Forma Financial Information

The unaudited pro forma combined balance sheet of the Company and Tru-Stone as of March 25, 2006 and the unaudited pro forma combined statement of operations of the Company and Tru-Stone for the year ended June 25, 2005 and the nine months ended March 25, 2006 are included as Exhibit 99.2 to this Form 8-K.

(c)

Exhibits

99.1 The audited financial statements of Tru-Stone for the years ended December 31, 2005 and December 31, 2004, and the unaudited financial statements for the quarters ended March 31, 2006 and March 31, 2005.

99.2 The unaudited pro forma combined balance sheet of the Company and Tru-Stone as of March 25, 2006 and the unaudited pro forma combined statement of operations of the Company and Tru-Stone for the year ended June 25, 2005 and the nine months ended March 25, 2006.

99.3 Consent of the Independent Auditors.

**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.

The L. S. Starrett Company

*July 13, 2006*

*By:*

*Name:*

*Randall J. Hylek*

*Title:*

*Chief Financial Officer*