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STARRETT L S CO  
Form 8-K  
February 06, 2004

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): February 6, 2004

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)	(IRS Employer Identification No.)

121 CRESCENT STREET, ATHOL, MASSACHUSETTS 01331  
(Address of principal executive offices) (Zip Code)

Registrant's telephone number: 978-249-3551

(Former name or former address, if changed since last report)

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(c) Exhibits

- 99.1 Quarterly Shareholder Earnings Letter dated February 6, 2004 containing the summary of consolidated financial results for the second quarter of fiscal 2004.

Item 12. Results of Operations and Financial Condition.

On February 6, 2004, the L.S. Starrett Company (the "Company") issued a Quarterly Shareholder Earnings Letter (the "Shareholder Letter") which contained a summary of the Company's consolidated financial results for its second quarter of fiscal 2004. A copy of the Shareholder Letter is attached hereto as Exhibit 99.1.

### SIGNATURE

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

Date: February 6, 2004

By: s/ ROGER U. WELLINGTON, JR.  
Name: Roger U. Wellington, Jr.  
Title: Vice President, Treasurer  
and Chief Financial Officer