

LUBRIZOL CORP  
Form 8-K  
August 20, 2004

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**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

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**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): August 20, 2004

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**THE LUBRIZOL CORPORATION**  
(Exact Name of Registrant as Specified in its Charter)

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Ohio

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1-5263

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34-0367600

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(State or Other Jurisdiction  
of Incorporation)

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(Commission  
File Number)

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(IRS Employer  
Identification No.)

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29400 Lakeland Boulevard, Wickliffe, Ohio

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44092-2298

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(Address of Principal Executive Offices)

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(Zip Code)

Registrant's telephone number, including area code (440) 943-4200

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Not Applicable

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(Former Name or Former Address, if Changed Since Last Report)

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**ITEM 5. Other Events and Regulation FD Disclosure.**

The Lubrizol Corporation (the Company) is filing Exhibits 99.1 and 99.2 to this report to provide the consolidated financial statements and management's discussion and analysis of financial condition and results of operations, including restated business segment disclosures for the reorganization of the Company's operating segments implemented in the second quarter of 2004. The Company is in the process of registering debt and equity securities using a Registration Statement on Form S-3 to provide funds to repay a portion of the temporary bridge loan, which was utilized to acquire all of the outstanding common stock of Noveon International, Inc. (Noveon) on June 3, 2004. As a result of the Noveon acquisition, the Company reorganized into two operating segments, lubricant additives and specialty chemicals.

**ITEM 7. Financial Statements and Exhibits.**

(c) Exhibits

- |      |  |
|------|--|
| 23   | Consent of Deloitte & Touche LLP   |
| 99.1 | Consolidated financial statements of The Lubrizol Corporation as of December 31, 2003 and 2002 and the years ended December 31, 2003, 2002 and 2001 and report of independent registered public accounting firm. |
| 99.2 | Management's discussion and analysis of financial condition and results of operations of The Lubrizol Corporation.   |

**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 LUBRIZOL CORPORATION**

By: /s/ Charles P. Cooley

Name: Charles P. Cooley

Title: Senior Vice President and Chief Financial Officer

Date: August 20, 2004

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Exhibit Description</b>
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