

STARRETT L S CO  
Form 10-Q/A  
June 13, 2006

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

**FORM 10-Q/A**

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 25, 2006

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Commission file number 1-367-----

**THE L. S. STARRETT COMPANY**

(Exact name of registrant as specified in its charter)

MASSACHUSETTS

04-1866480

(State or other jurisdiction of  
incorporation or organization)

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

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121 CRESCENT STREET, ATHOL, MASSACHUSETTS 01331-1915

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code 978-249-3551

Former name, address and fiscal year, if changed since last report.

Indicate by check mark whether the registrant (1) has filed all reports

required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the

registrant was required to file such reports), and (2) has been subject to

such filing requirements for the past 90 days.

YES  NO

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act (check one):

Large Accelerated Filer  Accelerated Filer  Non-Accelerated Filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES  NO

Common Shares outstanding as of April 28, 2006:

Class A Common Shares 5,624,525

Class B Common Shares 1,043,784

**Explanatory Note**

This Amendment No. 1 to our Quarterly Report on Form 10-Q/A attaches our certifications which we are filing as Exhibits 31.a, 31.b and 32 by Douglas A. Starrett and Randall J. Hylek pursuant to Rule 13a-14 for the quarterly period ended March 25, 2006. The Form 10-Q was originally filed on May 3, 2006 (the Original Filing ). These Exhibits were inadvertently omitted from the Original Filing.

This Amendment No. 1 does not affect any other information contained in the Original Filing.

**Item 6. Exhibits**

The following exhibits are filed herewith:

31.a Certification of Principal Executive Officer pursuant to

Rule 13a-14(a) of the Exchange Act.

31.b Certification of Principal Financial Officer pursuant to

Rule 13a-14(a) of the Exchange Act.

32

Certification of Chief Executive Officer and Chief Financial

Officer pursuant to Rule 13a-14(b) and Section 906 of the

Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of

Section 1350, Chapter 63 of Title 18, United States Code),

filed herewith.



Page 2 of 2

**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 of the undersigned thereunto duly authorized.

THE L.S. STARRETT COMPANY (REGISTRANT)

Date June 13, 2006

BY \_\_\_\_\_

Randall J. Hylek

Chief Financial Officer and Treasurer



**EXHIBIT INDEX**

31.a Certificate of Principal Executive Officer pursuant to  
Rule 13a-14(a) of the Exchange Act.

31.b Certification of Principal Financial Officer pursuant to  
Rule 13a-14(a) of the Exchange Act.



32

Certification of Chief Executive Officer and Chief Financial Officer Pursuant to Rule 13a-14(b) and Section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code), filed herewith.