

LUBRIZOL CORP  
Form 8-K  
May 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): May 20, 2004

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**THE LUBRIZOL CORPORATION**

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(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 is filing with this report pro forma financial data with respect to its previously announced proposed acquisition of Noveon International, Inc. and historical financial statements of Noveon International, Inc.

**ITEM 7. Financial Statements, Pro Forma Financial Information and Exhibits.**

(c) Exhibits.

23.1 Consent of Ernst & Young LLP.

99.1 Consolidated financial statements of Noveon International, Inc. as of December 31, 2003 and 2002, the years ended December 31, 2003 and 2002, and the ten months ended December 31, 2001, consolidated financial statements of BFGoodrich Performance Materials (the predecessor company and a segment of The BFGoodrich Company) for the two months ended February 28, 2001 and reports of independent auditors.

99.2 Condensed consolidated financial statements of Noveon International, Inc. as of March 31, 2004 and December 31, 2003 and the three month periods ended March 31, 2004 and 2003.

99.3 Unaudited pro forma consolidated financial information of The Lubrizol Corporation as of March 31, 2004 and for the year ended December 31, 2003 and the three month periods ended March 31, 2004 and 2003.

**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/ Leslie M. Reynolds

Name: Leslie M. Reynolds

Title: Corporate Secretary and Counsel

Date: May 20, 2004

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Exhibit Description</b>
23.1	Consent of Ernst & Young LLP.

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