STEPAN CO
Form 8-K
October 31, 2007

# UNITED STATES
# 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): 10/31/2007**

# STEPAN COMPANY

**(Exact name of registrant as specified in its charter)**

**Commission File Number: 1-4462**

| **Delaware** | **36-1823834** |
|---|---|
| **(State or other jurisdiction of incorporation)** | **(IRS Employer Identification No.)** |

**Edens and Winnetka Road, Northfield, Illinois 60093**
**(Address of principal executive offices, including zip code)**

**(847)446-7500**
**(Registrant s telephone number, including area code)**

**(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:**

**[ ] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)**

**[ ] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)**

**[ ] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))**

**[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))**

**Item 2.02. Results of Operations and Financial Condition**

On October 31, 2007, Stepan Company ("Stepan") issued a press release providing its financial results for the third quarter ended September 30, 2007. A copy of the press release is attached as Exhibit 99.1 hereto and incorporated herein by reference.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits

Exhibit Number: 99.1

Description: Press Release of Stepan Company dated October 31, 2007

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**Signature(s)**

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.

STEPAN COMPANY

Date: October 31, 2007

By: /s/ Kathleen M. Owens

Kathleen M. Owens
Assistant Secretary

## Exhibit Index

| Exhibit No. | Description |
|---|---|
| EX-99.1 | Press Release of Stepan Company dated October 31, 2007 |