SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

	FORM 8-k	_	
		_	
	CURRENT REPO	RT	
PURSUANT	TO SECTION 13 O	OR 15(d) OF THE	
SECURI	TIES EXCHANGE	ACT OF 1934	
Oate of report (D	ate of earliest event repo	orted) January 23, 2006	
		_	
STE	PAN COM	PANY	

Delaware

(Exact Name of Registrant as Specified in its Charter)

(State or Other Jurisdiction of Incorporation)

1-4462 (Commission File Number)

Date of report

36-1823834 (I.R.S. Employer Identification No.)

Edens and Winnetka Road,

Northfield, Illinois (Address of Principal Executive Offices)

60093 (Zip Code)

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

Former name or former address, if changed since last report: Not Applicable

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 January 23, 2006, Stepan Company (Stepan) issued a press release reporting that it expects a loss for the quarter ended December 31, 2005. 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.

(c) Exhibits

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Ex	hi	h	ri f

Number	Description
99.1	Press Release of Stepan Company dated January 23, 2006

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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.

STEPAN COMPANY

By: /s/ Kathleen M. Owens

Kathleen M. Owens Assistant Secretary

Date: January 24, 2006

EXHIBIT INDEX

Exhibit

Number	Description			
99.1	Press Release of Stepan Company dated January 23, 2006			

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