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)

October 20, 2004

STEPAN COMPANY

(Exact name of registrant as specified in its charter)

Delaware (State or Other Jurisdiction

1-4462 (Commission **36-1823834** (IRS Employer

 $of\ Incorporation)$

File Number)

Identification No.)

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Edens and Winnetka Road,

Northfield, Illinois (Address of principal executive offices)

60093 (Zip Code)

Registrant s telephone number, including area code

(847) 446-7500

Not Applicable (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 20, 2004, Stepan Company (Stepan) issued a press release providing its financial results for the fiscal quarter ended September 30, 2004. 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

Exhibit

Number	Description
99.1	Press Release of Stepan Company dated October 20, 2004

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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: October 21, 2004

EXHIBIT INDEX

Exhibit

Number	Description
	
99.1	Press Release of Stepan Company dated October 20, 2004

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