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LUCENT TECHNOLOGIES INC

Form 8-K

February 21, 2003

AS FILED WITH THE SEC ON FEBRUARY 21, 2003

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): FEBRUARY 21, 2003

LUCENT TECHNOLOGIES INC.
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

DELAWARE	1-11639	22-3408857
(STATE OR OTHER JURISDICTION OF INCORPORATION)	(COMMISSION FILE NUMBER)	(IRS EMPLOYER IDENTIFICATION NO.)

600 MOUNTAIN AVENUE, MURRAY HILL, NEW JERSEY 07974
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES) (ZIP CODE)

(908) 582-8500
(REGISTRANT'S TELEPHONE NUMBER)

ITEM 5. OTHER EVENTS.

REVISION OF CONSOLIDATED FINANCIAL INFORMATION

Included under Item 7 of this Report on Form 8-K is a revision to Note 18 of
Lucent Technologies' consolidated financial statements to disclose the impact of

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excluding amortization expense recognized in fiscal years 2002, 2001 and 2000 related to goodwill that is no longer being amortized in accordance with Statement of Financial Accounting Standards 142, "Goodwill and Other Intangible Assets," which was adopted in fiscal year 2003. The revised consolidated financial statements of Lucent supercede the consolidated financial statements included as Exhibit 13 in Lucent's Annual Report on Form 10-K for the year ended September 30, 2002, filed on December 12, 2002. Except as noted above, no attempt has been made to update our disclosures for events subsequent to the initial filing date of December 12, 2002.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(a) Not applicable

(b) Not applicable

(c) The following exhibits are included with this Report:

Exhibit 23	--	Consent of Independent Accountants
Exhibit 99.1	--	Revised consolidated financial information as of September 30, 2002 and 2001 and for the years ended September 30, 2002, 2001 and 2000

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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 thereunto duly authorized.

Lucent Technologies Inc.
Registrant

Date February 21, 2003

/s/ John A. Kritzmacher

John A. Kritzmacher
Senior Vice President and Controller
(Principal Accounting Officer)

INDEX TO EXHIBITS

Exhibit 23 -- Consent of Independent Accountants

Exhibit 99.1 -- Revised consolidated financial information as of
September 30, 2002 and 2001 and for the years ended
September 30, 2002, 2001 and 2000