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herein by this reference), in each case that reflect the impact of the classification of these operations as discontinued operations pursuant to SFAS No. 144. Ionics has not updated any of the information contained in this report for events that have occurred since December 31, 2002 other than the discontinuance of these operations. The information contained in this report should be read in conjunction with Ionics' Annual Report on Form 10-K for the year ended December 31, 2002 (as amended), Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2003 and Current Reports on Form 8-K filed on November 19, 2003 and November 26, 2003.

Item 7. Financial Statements and Exhibits.

(a) Financial Statements of Business Acquired. None.

(b) Pro Forma Financial Information. None.

(c) Exhibits.

Exhibit Number	Description
Exhibit 23.1	Consent of PricewaterhouseCoopers LLP
Exhibit 99.1	Selected consolidated financial data for Ionics as of and for the years ended December 31, 2002, 2001, 2000, 1999 and 1998
Exhibit 99.2	Certain disclosures regarding Ionics' results of operations and financial condition as of December 31, 2002 and 2001 and for each of the three years in the period ended December 31, 2002.
Exhibit 99.3	The following consolidated financial statements of Ionics and its subsidiaries, together with the report of PricewaterhouseCoopers LLP thereon:

Consolidated statements of operations for years ended December 31, 2002, 2001 and 2000

Consolidated balance sheets as of December 31, 2002 and 2001

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Consolidated statements of cash flows for years ended December 31, 2002, 2001 and 2000

Consolidated statements of stockholders' equity for years ended December 31, 2002, 2001 and 2000

Notes to consolidated financial statements

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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 duly authorized.

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IONICS, INCORPORATED

December 24, 2003

By: /s/ Stephen Korn
Name: Stephen Korn
Title: Vice President and General Counsel

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EXHIBIT INDEX

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