

## Table of Contents

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM S-8  
REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933**

**THE TIMKEN COMPANY**

(Exact name of registrant as specified in its charter)

Ohio  
(State or other jurisdiction of  
incorporation or organization)

34-0577130  
(I.R.S. Employer  
Identification No.)

1835 Dueber Avenue, S.W., Canton, Ohio 44706-2798  
(Address of principal executive offices including zip code)

**THE TIMKEN COMPANY LONG-TERM INCENTIVE PLAN**  
(as amended and restated as of February 5, 2008)  
(Full title of the plan)

Scott A. Scherff  
Corporate Secretary and Assistant General Counsel  
1835 Dueber Avenue, S.W.  
Canton, Ohio 44706-2798  
(Name and address of agent for service)

(330) 438-3000  
(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer       Accelerated filer       Non-accelerated filer       Smaller reporting company   
(Do not check if a smaller reporting company)

**CALCULATION OF REGISTRATION FEE**

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common Stock, without par value	7,000,000 shares	\$36.64	\$256,480,000	\$10,080.00

- Pursuant to Rule 416(c) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also covers such additional shares of common stock, without par value ("Common Shares"), of The Timken Company (the "Registrant") as may become issuable pursuant to the anti-dilution provisions of The Timken Company Long-Term Incentive Plan (as amended and restated as of February 5, 2008) (the "Plan").
- Estimated solely for calculating the amount of the registration fee, pursuant to paragraphs (c) and (h) of Rule 457 of the General Rules and Regulations under the Securities Act, on the basis of the average of the high and low sale prices of such securities on the New York Stock Exchange on May 7, 2008, within five business days prior to filing.



**TABLE OF CONTENTS**

PART II

Item 5. Interests of Named Experts and Counsel

Item 8. Exhibits

SIGNATURES

EXHIBIT INDEX

EX-5

EX-23(A)

EX-24

---

## Table of Contents

Pursuant to General Instruction E to Form S-8, the contents of Registration Statement No. 333-114647 filed with the Securities and Exchange Commission (the "Commission") on April 20, 2004, Registration Statement No. 333-86452 filed with the Commission on April 17, 2002, Registration Statement No. 333-35154 filed with the Commission on April 19, 2000 and Registration Statement No. 333-02553 filed with the Commission on April 16, 1996 are incorporated herein by reference. This Registration Statement on Form S-8 is filed for the purpose of registering an additional 7,000,000 Common Shares under the Plan.

## PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

### Item 5. Interests of Named Experts and Counsel.

The legality of the Common Shares being offered by this Registration Statement has been passed upon for the Registrant by Mr. Scott A. Scherff. Mr. Scherff is the Corporate Secretary and Assistant General Counsel of the Registrant. As of May 9, 2008, Mr. Scherff held 16,201 Deferred Shares, Deferred Dividend Shares and Restricted Shares under the Plan and had been granted options to purchase another 15,570 Common Shares.

### Item 8. Exhibits.

The following Exhibits are being filed as part of this Registration Statement:

- 4(a) Amended Articles of Incorporation of the Registrant (filed as an exhibit to the Registrant's Form S-8 Registration Statement No. 333-02553 and incorporated herein by reference).
- 4(b) Amended Code of Regulations of the Registrant (filed as an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 1992 (File No. 1-1169) and incorporated herein by reference).
- 4(c) The Timken Company Long-Term Incentive Plan (as amended and restated as of February 5, 2008) (filed as Appendix B to the Registrant's Definitive Proxy Statement filed with the Commission on March 18, 2008 (File No. 1-1169) and incorporated herein by reference).
- 5 Opinion of Counsel.
- 23(a) Consent of Independent Registered Public Accounting Firm.
- 23(b) Consent of Counsel (included in Exhibit 5).
- 24 Power of Attorney.

**SIGNATURES**

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing this Registration Statement on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Canton, State of Ohio, on this 12<sup>th</sup> day of May 2008.

THE TIMKEN COMPANY

By: /s/Scott A. Scherff  
Scott A. Scherff  
Corporate Secretary and Assistant General Counsel

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u> James W. Griffith	President, Chief Executive Officer and Director (Principal Executive Officer)	May 12, 2008
<u>*</u> Glenn A. Eisenberg	Executive Vice President — Finance and Administration (Principal Financial Officer)	May 12, 2008
<u>*</u> J. Theodore Mihaila	Senior Vice President — Finance and Controller (Principal Accounting Officer)	May 12, 2008
<u>*</u> Philip R. Cox	Director	May 12, 2008
<u>*</u> Jerry J. Jasinowski	Director	
<u>*</u> John A. Luke, Jr.	Director	May 12, 2008
<u>*</u> Robert W. Mahoney	Director	May 12, 2008
<u>*</u> Joseph W. Ralston	Director	May 12, 2008
<u>*</u> John R. Reilly	Director	May 12, 2008
<u>*</u> Frank C. Sullivan	Director	May 12, 2008

## Table of Contents

Signature	Title	Date
*		
John M. Timken, Jr.	Director	May 12, 2008
*	Director	May 12, 2008
Ward J. Timken		
*	Director	May 12, 2008
Ward J. Timken, Jr.		
*	Director	May 12, 2008
Joseph F. Toot, Jr.		
*	Director	May 12, 2008
Jacqueline F. Woods		

\* This Registration Statement has been signed on behalf of the above-named directors and officers of the Registrant by Scott A. Scherff, Corporate Secretary and Assistant General Counsel of the Registrant, as attorney-in-fact pursuant to a power of attorney filed with the Commission as Exhibit 24 to this Registration Statement.

DATED: May 12, 2008

By: /s/Scott A. Scherff  
Scott A. Scherff,  
Attorney-in-Fact

**EXHIBIT INDEX**

<u>Exhibit Number</u>	<u>Exhibit Description</u>
4(a)	Amended Articles of Incorporation of the Registrant (filed as an exhibit to the Registrant's Form S-8 Registration Statement No. 333-02553 and incorporated herein by reference).
4(b)	Amended Code of Regulations of the Registrant (filed as an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 1992 (File No. 1-1169) and incorporated herein by reference).
4(c)	The Timken Company Long-Term Incentive Plan (as amended and restated as of February 5, 2008) (filed as Appendix B to the Registrant's Definitive Proxy Statement filed with the Commission on March 18, 2008 (File No. 1-1169) and incorporated herein by reference).
5	Opinion of Counsel.
23(a)	Consent of Independent Registered Public Accounting Firm.
23(b)	Consent of Counsel (included in Exhibit 5).
24	Power of Attorney.

May 12, 2008

The Timken Company  
1835 Dueber Ave., S.W.  
Canton, OH 44706

**RE:** The Timken Company Long-Term Incentive Plan (as amended and restated as of February 5, 2008)

Ladies and Gentlemen:

As Corporate Secretary and Assistant General Counsel of The Timken Company, an Ohio corporation (the "Registrant"), I have acted as counsel for the Registrant in connection with the filing of a registration statement on Form S-8 (the "Registration Statement") to register under the Securities Act of 1933, as amended (the "Act"), an additional 7,000,000 shares (the "Shares") of the Registrant's common stock, without par value, to be issued or transferred and sold under The Timken Company Long-Term Incentive Plan (as amended and restated as of February 5, 2008) (the "Plan"). I have examined such documents, records and matters of law as I have deemed necessary for purposes of this opinion. Based upon the foregoing and subject to the qualifications and limitations stated herein, I am of the opinion that the Shares are duly authorized and, when issued and delivered pursuant to the terms of the Plan, will be validly issued, fully paid and nonassessable; provided that the Registrant at such time has sufficient authorized but unissued shares of common stock remaining under its Amended Articles of Incorporation.

My examination of matters of law in connection with the opinions expressed herein has been limited to, and accordingly my opinions herein are limited to, the Ohio General Corporation Law, including the applicable provisions of the Ohio Constitution and the reported judicial decisions interpreting such law. I express no opinion with respect to any other law of the State of Ohio or any other jurisdiction. In addition, I have assumed that the resolutions authorizing the Registrant to issue and sell the Shares pursuant to the Plan will be in full force and effect at all times at which such Shares are issued or sold by the Registrant, and the Registrant will take no action inconsistent with such resolutions.

I hereby consent to the filing of this opinion as Exhibit 5 to the Registration Statement. In giving such consent, I do not thereby admit that I am included in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder.

By: /s/Scott A. Scherff  
Scott A. Scherff  
Corporate Secretary and Assistant  
General Counsel

/jlb

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-8 pertaining to The Timken Company Long-Term Incentive Plan (as amended and restated as of February 5, 2008) for the registration of 7,000,000 shares of common stock, without par value, of The Timken Company of our reports dated February 25, 2008, with respect to the consolidated financial statements and schedule of The Timken Company included in its Annual Report (Form 10-K) for the year ended December 31, 2007, and the effectiveness of internal control over financial reporting of The Timken Company filed with the Securities and Exchange Commission.

/s/ ERNST & YOUNG LLP

Cleveland, Ohio  
May 7, 2008

## REGISTRATION STATEMENT

## POWER OF ATTORNEY

## The Timken Company Long-Term Incentive Plan

KNOW ALL MEN BY THESE PRESENTS, that each of the undersigned directors and officers of The Timken Company, an Ohio corporation (the "Company"), hereby (1) constitutes and appoints Glenn A. Eisenberg, William R. Burkhart and Scott A. Scherff, collectively and individually, as his or her agent and attorney-in-fact, with full power of substitution and resubstitution, to (a) sign and file on his or her behalf and in his or her name, place and stead in any and all capacities (i) one or more Registration Statements on Form S-8, or other appropriate form (the "Registration Statement") with respect to the registration under the Securities Act of 1933, as amended, of the shares of Common Stock, without par value, of the Company issuable pursuant to The Timken Company Long-Term Incentive Plan (the "Plan"), and if required, the related participation interests under the Plan, (ii) any and all amendments, including post-effective amendments, and exhibits to the Registration Statement and (iii) any and all applications or other documents to be filed with the Securities and Exchange Commission or any state securities commission or other regulatory authority with respect to the securities covered by the Registration Statement, and (b) do and perform any and all other acts and deeds whatsoever that may be necessary or required in the premises; and (2) ratifies and approves any and all actions that may be taken pursuant hereto by any of the above-named agents and attorneys-in-fact or their substitutes.

IN WITNESS WHEREOF, the undersigned directors and officers of the Company have hereunto set their hands as of the 12<sup>th</sup> day of May 2008.

/s/Phillip R. Cox

Phillip R. Cox

/s/J. Theodore Mihaila

J. Theodore Mihaila  
(Principal Accounting Officer)

/s/Glenn A. Eisenberg

Glenn A. Eisenberg  
(Principal Financial Officer)

/s/Joseph W. Ralston

Joseph W. Ralston

/s/James W. Griffith

James W. Griffith  
(Principal Executive Officer)

/s/John P. Reilly

John P. Reilly

Jerry J. Jasinowski

Jerry J. Jasinowski

/s/Frank C. Sullivan

Frank C. Sullivan

/s/John A. Luke, Jr.

John A. Luke, Jr.

/s/John M. Timken, Jr.

John M. Timken, Jr.

/s/Robert W. Mahoney

Robert W. Mahoney

/s/Ward J. Timken

Ward J. Timken

/s/Ward J. Timken, Jr.

Ward J. Timken, Jr.

/s/Joseph F. Toot, Jr.

Joseph F. Toot, Jr.

/s/Jacqueline F. Woods

Jacqueline F. Woods