

# TIMKEN CO

## FORM 11-K

(Annual Report of Employee Stock Plans)

Filed 6/28/1994 For Period Ending 12/31/1993

|             |   |
|-------------|---|
| Address     | 1835 DUEBER AVE SW<br>CANTON, Ohio 44706-2798 |
| Telephone   | 330-471-3078                                  |
| CIK         | 0000098362                                    |
| Industry    | Misc. Fabricated Products                     |
| Sector      | Basic Materials                               |
| Fiscal Year | 12/31   |

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**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549

**FORM 11-K**

**ANNUAL REPORT  
PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

**/X / ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934 [FEE REQUIRED].**  
For the fiscal year ended December 31, 1993

OR

**// TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934 [NO FEE REQUIRED].**  
For the transition period from  
to

*Commission file number 1-1169*

**THE TIMKEN COMPANY - LATROBE STEEL COMPANY  
SAVINGS AND INVESTMENT PENSION PLAN**  
(the "Plan")

(Full title of the Plan)

THE TIMKEN COMPANY, 1835 Dueber Avenue, S.W., Canton, Ohio 44706 (Name of issuer of the securities held pursuant to the Plan and the address of its principal executive office)

## REQUIRED INFORMATION

Audited financial statements and schedules for the Plan prepared in accordance with the financial reporting requirements of the Employee Retirement Income Security Act of 1974, as amended, are filed herewith in lieu of an audited statement of financial condition and statement of income and changes in plan equity.

### Financial Statements and Exhibits

A) The following financial statements and schedules are being filed separately in paper format under cover of Form SE pursuant to Item 311(c) of Regulation S-T and General Instruction E to Form 11-K:

- 1) Statements of Assets Available for Plan Benefits - December 31, 1993 and 1992
- 2) Statements of Changes in Assets Available for Plan Benefits - December 31, 1993 and 1992
- 3) Schedules
  - a) Assets Held for Investment - December 31, 1993
  - b) Transactions or Series of Transactions in Excess of 5% of the Current Value of Plan Assets - Year Ended December 31, 1993

B) The following exhibit is filed as part of this annual report:

**Exhibit No. 23 ..... Consent of Independent Auditors**

## **SIGNATURES**

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the employee benefit plan) have duly caused this annual report to be signed on their behalf by the undersigned hereunto duly authorized.

### **THE TIMKEN COMPANY - LATROBE STEEL COMPANY SAVINGS AND INVESTMENT PENSION PLAN**

Date June 24, 1994

By STEPHEN A. PERRY  
Stephen A. Perry  
Vice President - Human  
Resources & Logistics

## **REPORT OF INDEPENDENT AUDITORS**

The Timken Company, Administrator  
of The Timken Company Savings  
and Investment Pension Plan

We have audited the accompanying statements of assets available for plan benefits of The Timken Company Savings and Investment Pension Plan as of December 31, 1993 and 1992, and the related statements of changes in assets available for plan benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets available for plan benefits of the Plan at December 31, 1993 and 1992, and the changes in its assets available for plan benefits for the years then ended, in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental schedules of assets held for investment as of December 31, 1993 and transactions or series of transactions in excess of 5% of the current value of plan assets for the year then ended are presented for purposes of complying with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, and are not a required part of the financial statements. The supplemental schedules have been subjected to the auditing procedures applied in our audit of the 1993 financial statements and, in our opinion, are fairly stated in all material respects in relation to the 1993 financial statements taken as a whole.

**ERNST & YOUNG**

Canton, Ohio  
June 6, 1994

**FORM 11-K**

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**Exhibit 23**

**CONSENT OF INDEPENDENT AUDITORS**

We consent to the incorporation by reference in the Registration Statement (Form S-8 No. 33-50872) pertaining to The Timken Company Savings and Investment Pension Plan of our report dated June 6, 1994, with respect to the financial statements and schedules of The Timken Company Savings and Investment Pension Plan included in this Annual Report (Form 11-K) for the year ended December 31, 1993.

**ERNST & YOUNG**

Canton, Ohio  
June 24, 1994

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**End of Filing**

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