

TIMKEN CO
Form 8-K
April 24, 2008

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): **April 24, 2008**

THE TIMKEN COMPANY

(Exact Name of Registrant as Specified in its Charter)

Ohio

(State or Other Jurisdiction of Incorporation)

1-1169

34-0577130

(Commission File Number)

(I.R.S. Employer Identification No.)

1835 Dueber Avenue, S.W., Canton, Ohio 44706-2798

(Address of Principal Executive Offices) (Zip Code)

(330) 438-3000

(Registrant's Telephone Number, Including Area Code)

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))
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Item 2.02 Results of Operations and Financial Condition

The Timken Company (the Company) has implemented a change to its management structure and now operates under two major business groups, the Bearings and Power Transmission Group, which includes three segments: Mobile Industries; Process Industries; and Aerospace & Defense, and the Steel Group. Beginning with the first quarter of 2008, the Company will report its financial results utilizing these four segments.

Attached is the 2007 (quarterly and annual) and 2006 (annual) financial information, by segment, as if the Company had reported its financial results for the respective period utilizing the four segments. The Company believes that this material may be informative to investors.

This information shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act) or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference into a filing under the Securities Act of 1933, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Exhibits.

- 99.1 The Timken Company 2007 (quarterly and annual) and 2006 (annual) financial information, by segment

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 hereunto duly authorized.

THE TIMKEN COMPANY

By: /s/ William R. Burkhart
William R. Burkhart
Senior Vice President and General
Counsel

Date: April 24, 2008

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EXHIBIT INDEX

| <u>Exhibit Number</u> | <u>Description of Document</u> |
|---------------------------|-----------------------------------------------------------------------------------------------------|
| 99.1 | The Timken Company 2007 (quarterly and annual) and 2006 (annual) financial information, by segment. |