

TIMKEN CO
Form 8-K
May 14, 2004

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): **May 14, 2004**

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)

Item 9. Regulation FD Disclosure

The Timken Company issued a press release on May 14, 2004. A copy of the press release is attached as Exhibit 99.1 to this report and incorporated herein by this reference. This information is not filed pursuant to the Securities Exchange Act of 1934 and is not incorporated by reference into any registration statements under the Securities Act of 1933.

Exhibits.

99.1 The Timken Company Press Release dated May 14, 2004.

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: May 14, 2004

EXHIBIT INDEX

| Exhibit Number | Description of Document |
|-------------------|---|
| 99.1 | The Timken Company Press Release dated May 14, 2004. |