

LINCOLN ELECTRIC HOLDINGS INC

Form S-8

February 24, 2006

**Table of Contents**

As filed with the Securities and Exchange Commission on \_\_\_\_\_, 2006

Registration No. \_\_\_\_\_

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

**FORM S-8  
REGISTRATION STATEMENT  
Under  
The Securities Act of 1933**

**LINCOLN ELECTRIC HOLDINGS, INC.**  
(Exact Name of Registrant as Specified in Its Charter)

OHIO  
(State or Other Jurisdiction  
of Incorporation or Organization)

34-1860551  
(I.R.S. Employer Identification No.)

22801 St. Clair Avenue  
Cleveland, Ohio 44117-1199  
(Address of Principal Executive Offices Including Zip Code)

**The Lincoln Electric Company  
Employee Savings Plan**  
(Full Title of the Plan)

Frederick G. Stueber, Esq.  
Senior Vice President, General Counsel and Secretary  
Lincoln Electric Holdings, Inc.

22801 St. Clair Avenue  
Cleveland, Ohio 44117-1199  
(Name and Address of Agent For Service)  
(216) 481-8100

(Telephone Number, Including Area Code, of Agent For Service)

**CALCULATION OF REGISTRATION FEE**

| Title of Securities to be Registered | Amount to be Registered <sup>(1)</sup> | Proposed Maximum Offering Price Per Share <sup>(2)</sup> | Proposed Maximum Aggregate Offering Price <sup>(2)</sup> | Amount of Registration Fee |
|--------------------------------------|--|--|--|----------------------------|
| Common Shares without par value      | \$ 290,495,048.55                      | 100%   | \$ 290,495,048.55  | \$ 31,082.97               |

(1) Pursuant to Rule 416(i) of the Securities Act of 1933 ( Securities Act ), this Registration Statement also covers an indeterminate amount of interests to be offered pursuant to The Lincoln Electric Company Employee Savings Plan ( Plan ).

(2) Estimated solely for calculating the amount of the registration fee.

Exhibit Index Appears on Page 7



**TABLE OF CONTENTS**

Part II

Item 8. Exhibits

SIGNATURES

EXHIBIT INDEX

EX-4(R) AMEND #15 - EMPLOYEE SAVINGS PLAN

EX-4(S) AMEND #16 - EMPLOYEE SAVINGS PLAN

EX-4(T) AMEND #17 - EMPLOYEE SAVINGS PLAN

EX-4(U) AMEND #18 - EMPLOYEE SAVINGS PLAN

EX-5(B) APPLICANT LETTER FROM INTERNAL REVENUE SERVICE

EX-23 CONSENT OF INDEPENDENT AUDITORS

EX-24 POWER OF ATTORNEY

---

**Table of Contents**

Part II

Pursuant to General Instruction E to Form S-8, the contents of Registration Statement 33-64187 on Form S-8 as filed by The Lincoln Electric Company (predecessor to Lincoln Electric Holdings, Inc.) with the Securities and Exchange Commission ( SEC ) on November 13, 1995 and Post-Effective Amendment No. 1 to Registration Statement 33-64187 on Form S-8 as filed by Lincoln Electric Holdings, Inc. ( Registrant ) with the SEC on June 30, 1998 and Registration Statement No. 333-107144 filed by the Registrant with the SEC on July 17, 2003 are incorporated herein by reference.

Item 8. Exhibits

- 4(a) Restated Articles of Incorporation of the Registrant (filed as Annex B to the Registrant's Registration Statement on Form S-4 of the Registration No. 333-50435, filed on April 17, 1998, and incorporated herein by reference and made a part hereof).
- 4(b) Amended Code of Regulations of the Registrant (filed as Exhibit 3(b) to the Registrant's Quarterly Report on Form 10-Q for the three months ended March 31, 2000, SEC File No. 0-1402 and incorporated herein by reference and made a part hereof).
- 4(c) The Lincoln Electric Company Employee Savings Plan (filed as Exhibit 4(c) to Registrant's Registration Statement on Form S-8, Registration No. 33-64187, filed on November 13, 1995, and incorporated herein by reference and made a part hereof).
- 4(d) Amendment No. 1 to the Plan (filed as Exhibit (4)(d) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(e) Amendment No. 2 to the Plan (filed as Exhibit (4)(e) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(f) Amendment No. 3 to the Plan (filed as Exhibit (4)(f) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(g) Amendment No. 4 to the Plan (filed as Exhibit (4)(g) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(h) Amendment No. 5 to the Plan (filed as Exhibit (4)(h) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(i) Amendment No. 6 to the Plan (filed as Exhibit (4)(i) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(j) Amendment No. 7 to the Plan (filed as Exhibit (4)(j) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).

- 4(k) Amendment No. 8 to the Plan (filed as Exhibit (4)(k) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).

**Table of Contents**

- 4(l) Amendment No. 9 to the Plan (filed as Exhibit (4)(l) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
  - 4(m) Amendment No. 10 to the Plan (filed as Exhibit (4)(m) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
  - 4(n) Amendment No. 11 to the Plan (filed as Exhibit (4)(n) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
  - 4(o) Amendment No. 12 to the Plan (filed as Exhibit (4)(o) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
  - 4(p) Amendment No. 13 to the Plan (filed as Exhibit (4)(p) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
  - 4(q) Amendment No. 14 to the Plan (filed as Exhibit (4)(q) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
  - 4(r) Amendment No. 15 to the Plan.
  - 4(s) Amendment No. 16 to the Plan.
  - 4(t) Amendment No. 17 to the Plan.
  - 4(u) Amendment No. 18 to the Plan.
  - 5(a) Internal Revenue Service Determination Letter dated March 22, 1996 relating to the Plan and Amendment Nos. 1 and 2 (filed as Exhibit 5 to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
  - 5(b) Internal Revenue Service Determination Letter dated October 1, 2003 relating to Amendments Nos. 3 through 15.  
  
Registrant undertakes to submit Amendment Nos. 16 through No. 18 and any subsequent amendments thereto to the Internal Revenue Service ( IRS ) in a timely manner and will make all changes required by the IRS in order to maintain the qualified status of the Plan.
- 23 Consent of Independent Auditors, Ernst & Young LLP.
- 24 Power of Attorney.





**Table of Contents**

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing 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 Cleveland, State of Ohio, on February 24, 2006.

LINCOLN ELECTRIC HOLDINGS, INC.

By: /s/ Vincent K. Petrella

Vincent K. Petrella, Senior Vice President,  
Chief Financial Officer and Treasurer

4

---

**Table of Contents**

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on February 24, 2006.

| Signature               |   | Title   |
|-------------------------|---|---|
|                         | * | Chairman of the Board, President and Chief Executive Officer (principal executive officer)                |
| John M. Stopki, Jr.     |   |   |
| /s/ Vincent K. Petrella |   | Senior Vice President, Chief Financial Officer and Treasurer (principal financial and accounting officer) |
| Vincent K. Petrella     |   |   |
|                         | * | Director  |
| Harold L. Adams         |   |   |
|                         | * | Director  |
| Ranko Cucuz             |   |   |
|                         | * | Director  |
| David H. Gunning        |   |   |
|                         | * | Director  |
| Robert J. Knoll         |   |   |
|                         | * | Director  |
| G. Russell Lincoln      |   |   |
|                         | * | Director  |
| Kathryn Jo Lincoln      |   |   |
|                         | * | Director  |
| Hellene S. Runtagh      |   |   |
|                         | * | Director  |

George H. Walls, Jr.

\* Vincent K. Petrella, the undersigned attorney-in-fact, by signing his name hereto, does hereby sign and execute this Registration Statement on behalf of the above indicated officers and directors thereof (constituting a majority of the directors) pursuant to a power of attorney filed with the Securities and Exchange Commission.

February 24, 2006

By: /s/ Vincent K. Petrella

Vincent K. Petrella, Attorney-in-Fact

5

---

**Table of Contents**

SIGNATURES

Pursuant to the requirements of the Securities Act, The Lincoln Electric Company Employee Savings Plan has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, on this 24th day of February, 2006.

THE LINCOLN ELECTRIC COMPANY  
EMPLOYEE  
SAVINGS PLAN

By: Lincoln Electric Holdings, Inc.,  
Plan Administrator

By: /s/ Vincent K. Petrella

Vincent K. Petrella,  
Senior Vice President, Chief Financial  
Officer and Treasurer

**Table of Contents**

**EXHIBIT INDEX**

- 4(a) Restated Articles of Incorporation of the Registrant (filed as Annex B to the Registrant's Registration Statement on Form S-4 of the Registration No. 333-50435, filed on April 17, 1998, and incorporated herein by reference and made a part hereof).
- 4(b) Amended Code of Regulations of the Registrant (filed as Exhibit 3(b) to the Registrant's Quarterly Report on Form 10-Q for the three months ended March 31, 2000, SEC File No. 0-1402 and incorporated herein by reference and made a part hereof).
- 4(c) The Lincoln Electric Company Employee Savings Plan (filed as Exhibit 4(c) to Registrant's Registration Statement on Form S-8, Registration No. 33-64187, filed on November 15, 1995, and incorporated herein by reference and made a part hereof).
- 4(d) Amendment No. 1 to the Plan (filed as Exhibit (4)(d) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(e) Amendment No. 2 to the Plan (filed as Exhibit (4)(e) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(f) Amendment No. 3 to the Plan (filed as Exhibit (4)(f) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(g) Amendment No. 4 to the Plan (filed as Exhibit (4)(g) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(h) Amendment No. 5 to the Plan (filed as Exhibit (4)(h) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(i) Amendment No. 6 to the Plan (filed as Exhibit (4)(i) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(j) Amendment No. 7 to the Plan (filed as Exhibit (4)(j) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(k) Amendment No. 8 to the Plan (filed as Exhibit (4)(k) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(l) Amendment No. 9 to the Plan (filed as Exhibit (4)(l) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).

- 4(m) Amendment No. 10 to the Plan (filed as Exhibit (4)(m) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).

**Table of Contents**

- 4(n) Amendment No. 11 to the Plan (filed as Exhibit (4)(n) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(o) Amendment No. 12 to the Plan (filed as Exhibit (4)(o) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(p) Amendment No. 13 to the Plan (filed as Exhibit (4)(p) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(q) Amendment No. 14 to the Plan (filed as Exhibit (4)(q) to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 4(r) Amendment No. 15 to the Plan.
- 4(s) Amendment No. 16 to the Plan.
- 4(t) Amendment No. 17 to the Plan.
- 4(u) Amendment No. 18 to the Plan.
- 5(a) Internal Revenue Service Determination Letter dated March 22, 1996 relating to the Plan and Amendment Nos. 1 and 2 (filed as Exhibit 5 to the Registrant's Registration Statement on Form S-8, Registration No. 333-107114, filed on July 17, 2003, and incorporated herein by reference and made a part hereof).
- 5(b) Internal Revenue Service Determination Letter dated October 1, 2003 relating to Amendments Nos. 3 through 15.

Registrant undertakes to submit Amendment Nos. 16 through 18 and any subsequent amendments thereto to the Internal Revenue Service ( IRS ) in a timely manner and will make all changes required by the IRS in order to maintain the qualified status of the Plan.

- 23 Consent of Independent Auditors, Ernst & Young LLP.
- 24 Power of Attorney.