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# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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## FORM S-1

### REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

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#### **TITAN MACHINERY INC.**

(Exact name of registrant as specified in its charter)

**North Dakota**

(State or other jurisdiction of  
incorporation or organization)

**5080**

(Primary Standard Industrial  
Classification Code Number)

**45-0357838**

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

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**4876 Rocking Horse Circle  
Fargo, ND 58104-6049  
(701) 356-0130**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

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**David J. Meyer  
Chairman and Chief Executive Officer  
Titan Machinery Inc.  
4876 Rocking Horse Circle  
Fargo, ND 58104-6049  
(701) 356-0130**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

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#### Copies to:

**Melodie R. Rose  
Alexander Rosenstein  
Fredrikson & Byron, P.A.  
200 South Sixth Street  
Suite 4000  
Minneapolis, MN 55402-1425  
(612) 492-7000**

**W. Morgan Burns  
Jonathan R. Zimmerman  
Faegre & Benson LLP  
2200 Wells Fargo Center  
90 South Seventh Street  
Minneapolis, MN 55402-1425  
(612) 766-7000**

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**Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement.**

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, as amended, check the following box. ☐

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration number of the earlier effective registration statement for the same offering. ☒ 333-145526

If this Form is a post effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

**CALCULATION OF REGISTRATION FEE**

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Title of Each Class of Securities to be Registered	Proposed Maximum Aggregate Offering Price (1)(2)(3)	Amount of Registration Fee
Common stock, par value \$0.00001 per share	\$747,500	\$23
(1) In accordance with Rule 457(o) under the Securities Act of 1933, as amended (the “Act”) the number of shares being registered and the proposed maximum offering price per share are not included in this table.		
(2) Estimated solely for the purpose of computing the registration fee pursuant to Rule 457(o) under the Securities Act.		
(3) The Registrant previously registered an aggregate of \$57,902,500 of Common Stock on a Registration Statement on Form S-1 (File No. 333-145526), as amended, which was declared effective on December 5, 2007 and for which a filing fee of \$1,778 was previously paid.		

**THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING WITH THE SECURITIES AND EXCHANGE COMMISSION IN ACCORDANCE WITH RULE 462(B) UNDER THE ACT.**

## EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

This Registration Statement on Form S-1 is being filed with respect to an increase in the proposed maximum offering price of the common stock, par value \$0.00001 per share (“Common Stock”), of Titan Machinery Inc., a North Dakota corporation, pursuant to Rule 462(b) under the Securities Act of 1933, as amended. This Registration Statement includes the registration statement facing page, this page, the signature page, an exhibit index, an opinion of counsel regarding the legality of the securities being registered and a related consent, and the consent of an independent registered public accounting firm. This Registration Statement relates to the Registrant’s Registration Statement on Form S-1, as amended (File No. 333-145526) (the “Original Registration Statement”), initially filed by the Registrant on August 17, 2007 and declared effective by the Securities and Exchange Commission on December 5, 2007. The Registrant is filing this Registration Statement for the sole purpose of increasing the maximum aggregate offering price for the Common Stock offered to reflect the actual initial public offering of 6,000,000 shares of the Common Stock, plus an over-allotment option of 900,000 shares, at a price of \$8.50 per share for a total maximum offering price of \$58,650,000. Pursuant to Rule 462(b), the contents of the Original Registration Statement, including the exhibits and the power of attorney thereto, are incorporated by reference into this Registration Statement.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this registration statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Fargo, State of North Dakota on this 6th day of December, 2007.

**TITAN MACHINERY INC.**

By: \_\_\_\_\_ /s/ David J. Meyer  
David J. Meyer  
Chairman of the Board and Chief Executive Officer

## POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<div>/s/ David J. Meyer</div> <div>David J. Meyer</div>	Chairman of the Board and Chief Executive Officer (principal executive officer)	December 6, 2007
<div>*</div> <div>Peter Christianson</div>	President, Chief Financial Officer and Director (principal financial and accounting officer)	December 6, 2007
<div>*</div> <div>Gordon Paul Anderson</div>	Director	December 6, 2007
<div>*</div> <div>John Bode</div>	Director	December 6, 2007
<div>*</div> <div>Tony Christianson</div>	Director	December 6, 2007
<div>*</div> <div>James Irwin</div>	Director	December 6, 2007

James Williams

By: /s/ David J. Meyer

David J. Meyer

Attorney-In-Fact

**TITAN MACHINERY INC.  
REGISTRATION STATEMENT ON FORM S-1**

**EXHIBIT INDEX**

<b>No.</b>	<b>Description</b>
5.1	Opinion of Fredrikson & Byron, P.A.
23.1	Consent of Eide Bailly, LLP
23.2	Consent of Fredrikson & Byron, P.A. (included in Exhibit 5.1)
24.1*	Power of Attorney

\* Incorporated by reference from the Registrant's Registration Statement on Form S-1, as amended (File No. 333-145526), initially filed by the Registrant on August 17, 2007 and declared effective by the Securities and Exchange Commission on December 5, 2007.

Titan Machinery Inc.  
4876 Rocking Horse Circle  
Fargo, North Dakota 58104-6049

Re: Registration Statement on Form S-1 – Exhibit 5.1

Ladies and Gentlemen:

We have acted as counsel for Titan Machinery Inc., a North Dakota corporation (the “Company”) in connection with the Company’s filing of a Registration Statement on Form S-1 (File No. 333-145526) (the “Original Registration Statement”) relating to the registration under the Securities Act of 1933, as amended (the “Act”), of \$57,902,500 of the Company’s common stock, par value \$0.00001 per share (the “Original Shares”). We have also acted as counsel in connection with the Company’s filing of a Registration Statement on Form S-1 (the “Registration Statement”) relating to the registration of an additional \$747,500 of the Company’s common stock, par value \$0.00001 per share (the “Additional Shares”) (collectively the Original Shares and the Additional Shares are referred to as the “Shares”).

In connection with rendering this opinion, we have reviewed the following:

1. The Company’s Certificate of Conversion and Plan of Conversion, pursuant to which the Company will, immediately prior to the consummation of the offering of the Shares, change its legal domicile from North Dakota to Delaware (the “Reincorporation”);
2. The Company’s Certificate of Incorporation to be in effect immediately following the Reincorporation (the “Certificate of Incorporation”);
3. The Company’s Bylaws to be in effect immediately following the Reincorporation; and
4. Certain corporate resolutions, including resolutions of the Company’s Board of Directors pertaining to the issuance by the Company of Shares covered by the Original Registration Statement.

Based upon the following and upon the representations and information provided by the Company, we hereby advise you that in our opinion:

1. The Certificate of Incorporation validly authorizes the issuance of the Shares registered pursuant to the Registration Statement to be issued and sold by the Company.
2. Upon the delivery and payment therefor in accordance with the terms of the Registration Statement and the Underwriting Agreement described in the Registration Statement, the Shares to be issued and sold by the Company will be validly issued, fully paid and nonassessable.
3. The Shares to be sold by the Selling Stockholders are validly issued, fully paid and nonassessable.

In delivering the opinions set forth above, we have assumed the successful completion by the Company of the Reincorporation. We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm under the caption “Legal Matters” included in the Registration Statement and the related Prospectus.

Very truly yours,

/s/ Fredrikson & Byron, P.A.  
FREDRIKSON & BYRON, P.A.

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**Consent of Independent Registered Public Accounting Firm**

We consent to the use in this Registration Statement on Form S-1 of Titan Machinery Inc. of our report dated November 30, 2007, relating to our audits of the financial statements of Titan Machinery Inc. as of January 31, 2006 and 2007, and for each of the years in the three year period ended January 31, 2007.

We also consent to the reference to our firm under the captions “Experts” in this Registration Statement.

/s/ Eide Bailly LLP

Minneapolis, Minnesota

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