



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 3, 2010

**via U.S. mail and facsimile**

James W. Griffith, President and Chief Executive Officer  
The Timken Company  
1835 Dueber Ave., SW,  
Canton, OH 44706-2798

**RE: The Timken Company  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 25, 2010  
File No. 1-01169**

Dear Mr. Griffith:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief