

Table of Contents

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM S-8

**REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933**

THE TIMKEN COMPANY

(Exact name of registrant as specified in its charter)

Ohio
(State or other jurisdiction of
incorporation or organization)

34-0577130
(I.R.S. Employer
Identification No.)

1835 Dueber Avenue, S.W., Canton, Ohio 44706-2798
(Address of principal executive offices including zip code)

THE TIMKEN COMPANY EMPLOYEE SAVINGS PLAN
(Full title of the plan)

Scott A. Scherff
Corporate Secretary and Assistant General Counsel
1835 Dueber Avenue, S.W.
Canton, Ohio 44706-2798
(Name and address of agent for service)

(330) 438-3000
(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of “large accelerated filer,” “accelerated filer” and “smaller reporting company” in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price Per Share ⁽²⁾	Proposed Maximum Aggregate Offering Price ⁽²⁾	Amount of Registration Fee
Common Stock, without par value	30,000 shares	\$11.77	\$353,100	\$14.00

- Pursuant to Rule 416(c) under the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to The Timken Company Employee Savings Plan (the “Plan”).
- Estimated solely for calculating the amount of the registration fee, pursuant to paragraphs (c) and (h) of Rule 457 of the General Rules and Regulations under the Securities Act, on the basis of the average of the high and low sale prices of such securities on the New York Stock Exchange on March 2, 2009, within five business days prior to filing.

TABLE OF CONTENTS

PART II

Item 8. Exhibits

SIGNATURES

EXHIBIT INDEX

EX-5

EX-23(a)

EX-24

Table of Contents

Pursuant to General Instruction E to Form S-8, the contents of Registration Statement No. 333-141067, filed with the Securities and Exchange Commission (the "Commission") on March 5, 2007, and Registration Statement No. 333-113394, filed with the Commission on March 8, 2004, are incorporated herein by reference. This Registration Statement on Form S-8 is filed for the purpose of registering an additional 30,000 shares of Common Stock, without par value ("Common Stock"), of The Timken Company, an Ohio corporation (the "Registrant"), under the Plan.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

The following Exhibits are being filed as part of this Registration Statement:

- 4(a) Amended Articles of Incorporation of the Registrant (filed as an exhibit to the Registrant's Form S-8 Registration Statement No. 333-02553 and incorporated herein by reference).
- 4(b) Amended Code of Regulations of the Registrant (filed as an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 1992 (File No. 1-1169) and incorporated herein by reference).
- 4(c) The Timken Company Employee Savings Plan (the "Plan") (filed as an exhibit to the Registrant's Form S-8 Registration Statement No. 333-141067 and incorporated herein by reference).
- 4(d) Amendment No. 1 to The Timken Company Employee Savings Plan (filed as an exhibit to the Registrant's Form S-8 Registration Statement No. 333-141067 and incorporated herein by reference).
- 5 Opinion of Counsel.
- 23(a) Consent of Independent Registered Public Accounting Firm.
- 23(b) Consent of Counsel (included in Exhibit 5).
- 24 Power of Attorney.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing this Registration Statement 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 Canton, State of Ohio, on this 5th day of March 2009.

THE TIMKEN COMPANY

By: /s/ Scott A. Scherff
Scott A. Scherff
Corporate Secretary and Assistant General Counsel

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

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u> James W. Griffith	President, Chief Executive Officer and Director (Principal Executive Officer)	March 5, 2009
<u>*</u> Glenn A. Eisenberg	Executive Vice President — Finance and Administration (Principal Financial Officer)	March 5, 2009
<u>*</u> J. Theodore Mihaila	Senior Vice President — Finance and Controller (Principal Accounting Officer)	March 5, 2009
<u>*</u> Philip R. Cox	Director	March 5, 2009
<u>*</u> Jerry J. Jasinowski	Director	March 5, 2009
<u>*</u> John A. Luke, Jr.	Director	March 5, 2009
<u>*</u> Robert W. Mahoney	Director	March 5, 2009
<u>*</u> Joseph W. Ralston	Director	March 5, 2009
<u>*</u> John R. Reilly	Director	March 5, 2009
<u>*</u> Frank C. Sullivan	Director	March 5, 2009

Table of Contents

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u> John M. Timken, Jr.	Director	March 5, 2009
<u>*</u> Ward J. Timken	Director	March 5, 2009
<u>*</u> Ward J. Timken, Jr.	Director	March 5, 2009
<u>*</u> Joseph F. Toot, Jr.	Director	March 5, 2009
<u>*</u> Jacqueline F. Woods	Director	March 5, 2009

* This Registration Statement has been signed on behalf of the above-named directors and officers of the Registrant by Scott A. Scherff, Corporate Secretary and Assistant General Counsel of the Registrant, as attorney-in-fact pursuant to a power of attorney filed with the Commission as Exhibit 24 to this Registration Statement.

DATED: March 5, 2009

By: /s/ Scott A. Scherff
Scott A. Scherff, Attorney-in-Fact

The Plan. Pursuant to the requirements of the Securities Act of 1933, the Plan has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Canton, State of Ohio, on this 5th day of March 2009.

THE TIMKEN COMPANY EMPLOYEE SAVINGS
PLAN

By: /s/ Scott A. Scherff
Scott A. Scherff, Corporate Secretary and
Assistant General Counsel

Exhibit Number	Exhibit Description
4(a)	Amended Articles of Incorporation of the Registrant (filed as an exhibit to the Registrant's Form S-8 Registration Statement No. 333-02553 and incorporated herein by reference).
4(b)	Amended Code of Regulations of the Registrant (filed as an exhibit to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 1992 (File No. 1-1169) and incorporated herein by reference).
4(c)	The Timken Company Employee Savings Plan (filed as an exhibit to the Registrant's Form S-8 Registration Statement No. 333-141067 and incorporated herein by reference).
4(d)	Amendment No. 1 to The Timken Company Employee Savings Plan (filed as an exhibit to the Registrant's Form S-8 Registration Statement No. 333-141067 and incorporated herein by reference).
5	Opinion of Counsel.
23(a)	Consent of Independent Registered Public Accounting Firm.
23(b)	Consent of Counsel (included in Exhibit 5).
24	Power of Attorney.

March 5, 2009

The Timken Company
1835 Dueber Ave., S.W.
Canton, OH 44706

RE: *The Timken Company Employee Savings Plan*

Ladies and Gentlemen:

As Corporate Secretary and Assistant General Counsel of The Timken Company, an Ohio corporation (the "Registrant"), I have acted as counsel for the Registrant in connection with the filing of a registration statement on Form S-8 (the "Registration Statement") to register under the Securities Act of 1933, as amended (the "Act"), an additional 30,000 shares (the "Shares") of the Registrant's common stock, without par value, to be issued or transferred and sold under The Timken Company Employee Savings Plan (the "Plan"). I have examined such documents, records and matters of law as I have deemed necessary for purposes of this opinion. Based upon the foregoing and subject to the qualifications and limitations stated herein, I am of the opinion that the Shares are duly authorized and, when issued and delivered pursuant to the terms of the Plan, will be validly issued, fully paid and nonassessable; provided that the Registrant at such time has sufficient authorized but unissued shares of common stock remaining under its Amended Articles of Incorporation.

My examination of matters of law in connection with the opinions expressed herein has been limited to, and accordingly my opinions herein are limited to, the Ohio General Corporation Law, including the applicable provisions of the Ohio Constitution and the reported judicial decisions interpreting such law. I express no opinion with respect to any other law of the State of Ohio or any other jurisdiction. In addition, I have assumed that the resolutions authorizing the Registrant to issue and sell the Shares pursuant to the Plan will be in full force and effect at all times at which such Shares are issued or sold by the Registrant, and the Registrant will take no action inconsistent with such resolutions.

I hereby consent to the filing of this opinion as Exhibit 5 to the Registration Statement. In giving such consent, I do not thereby admit that I am included in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder.

By: /s/ Scott A. Scherff
Scott A. Scherff
Corporate Secretary and Assistant
General Counsel

/jlb

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-8 pertaining to The Timken Company Employee Savings Plan for the registration of 30,000 shares of common stock, without par value, of The Timken Company of our reports (a) dated February 23, 2009, with respect to the consolidated financial statements and schedule of The Timken Company included in its Annual Report (Form 10-K) for the year ended December 31, 2008, and the effectiveness of internal control over financial reporting of The Timken Company and (b) dated June 20, 2008, with respect to the financial statements and schedule of The Timken Company Employee Savings Plan included in the Plan's Annual Report (Form 11-K), filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Cleveland, Ohio
March 4, 2009

REGISTRATION STATEMENT

POWER OF ATTORNEY

The Timken Company Employee Savings Plan

KNOW ALL MEN BY THESE PRESENTS, that each of the undersigned directors and officers of The Timken Company, an Ohio corporation (the "Company"), hereby (1) constitutes and appoints Glenn A. Eisenberg, William R. Burkhart and Scott A. Scherff, collectively and individually, as his or her agent and attorney-in-fact, with full power of substitution and resubstitution, to (a) sign and file on his or her behalf and in his or her name, place and stead in any and all capacities (i) one or more Registration Statements on Form S-8, or other appropriate form (the "Registration Statement") with respect to the registration under the Securities Act of 1933, as amended, of the shares of Common Stock, without par value, of the Company issuable pursuant to The Timken Company Employee Savings Plan (the "Plan"), and if required, the related participation interests under the Plan, (ii) any and all amendments, including post-effective amendments, and exhibits to the Registration Statement and (iii) any and all applications or other documents to be filed with the Securities and Exchange Commission or any state securities commission or other regulatory authority with respect to the securities covered by the Registration Statement, and (b) do and perform any and all other acts and deeds whatsoever that may be necessary or required in the premises; and (2) ratifies and approves any and all actions that may be taken pursuant hereto by any of the above-named agents and attorneys-in-fact or their substitutes.

IN WITNESS WHEREOF, the undersigned directors and officers of the Company have hereunto set their hands as of the 5th day of March 2009.

/s/ Phillip R. Cox

Phillip R. Cox

/s/ Glenn A. Eisenberg

Glenn A. Eisenberg
(Principal Financial Officer)

/s/ James W. Griffith

James W. Griffith
(Principal Executive Officer)

/s/ Jerry J. Jasinowski

Jerry J. Jasinowski

/s/ John A. Luke, Jr.

John A. Luke, Jr.

/s/ Robert W. Mahoney

Robert W. Mahoney

/s/ J. Ted Mihaila

J. Ted Mihaila
(Principal Accounting Officer)

/s/ Joseph W. Ralston

Joseph W. Ralston

/s/ John P. Reilly

John P. Reilly

/s/ Frank C. Sullivan

Frank C. Sullivan

/s/ John M. Timken, Jr.

John M. Timken, Jr.

/s/ Ward J. Timken

Ward J. Timken

/s/ Ward J. Timken, Jr.

Ward J. Timken, Jr.

/s/ Joseph F. Toot, Jr.

Joseph F. Toot, Jr.

/s/ Jacqueline F. Woods

Jacqueline F. Woods