



DIVISION OF
CORPORATION FINANCE

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

June 16, 2011

Via E-mail

James W. Griffith, Chief Executive Officer
The Timken Company
1835 Dueber Avenue, S.W.
Canton, Ohio 44706

**RE: The Timken Company
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 22, 2011
File No 1-01169**

Dear Mr. Griffith:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief