

TIMKEN CO  
Form 8-K  
December 12, 2008

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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**  
**FORM 8-K**  
**Current Report Pursuant**  
**to Section 13 or 15(d) of the**  
**Securities Exchange Act of 1934**  
**Date of Report (Date of earliest event reported): December 12, 2008**  
**THE TIMKEN COMPANY**  
(Exact Name of Registrant as Specified in its Charter)  
**Ohio**  
(State or Other Jurisdiction of Incorporation)

**1-1169**

(Commission File Number)

**34-0577130**

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

**1835 Dueber Avenue, S.W., Canton, Ohio**

(Address of Principal Executive Offices)

**44706-2798**

(Zip Code)

**(330) 438-3000**

(Registrant's Telephone Number, Including Area Code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions.

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 8.01 Other Events**

The Timken Company recently received approximately \$13.6 million under the U.S. Continued Dumping and Subsidy Offset Act (CDSOA) for 2008. Timken expects to use the entire amount for general corporate purposes and to reduce debt.

CDSOA provides the authority for U.S. Customs to distribute antidumping duties to U.S. producers harmed by unfair trade that have continued to invest in their technology, equipment and people. A leading provider of friction management and power transmission solutions, Timken received a distribution under CDSOA based on the company's consistent investments to remain competitive in the face of continued dumping of bearings.

This information shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act) or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference into a filing under the Securities Act of 1933, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE TIMKEN COMPANY

By: /s/ William R. Burkhart  
William R. Burkhart  
Senior Vice President and General  
Counsel

Date: December 12, 2008

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