

TIMKEN

William R. Burkhart
Senior Vice President and General Counsel

WORLDWIDE LEADER IN BEARINGS AND STEEL

0164

August 6, 2002

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

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OFFICE OF THE SECRETARY

AUG 06 2002

Re: *The Timken Company*
Statements Under Oath Relating to Exchange Act Filings

Dear Mr. Katz:

Please find enclosed the sworn statements of James W. Griffith and Glenn A. Eisenberg, the principal executive officer and principal financial officer, respectively, of The Timken Company.

We would appreciate your stamping the enclosed acknowledgement copy of this letter with the date and time of filing and returning it to the undersigned in the enclosed self-addressed, stamped envelope.

Please contact the undersigned at (330) 471-3002 if you have any questions regarding the enclosed statements.

Sincerely,



cc: Glenn A. Eisenberg
James W. Griffith

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**Statement Under Oath of Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Glenn A. Eisenberg, Executive Vice President – Finance and Administration of The Timken Company (the “Company”) state and attest that:

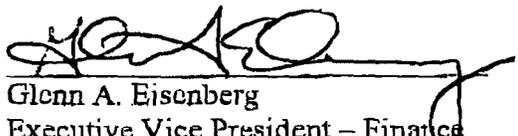
(1) To the best of my knowledge, based upon a review of the covered reports of the Company, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company’s audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a “covered report”:

- Annual Report on Form 10-K for the year ended December 31, 2001 of the Company;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of the Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Glenn A. Eisenberg
 Executive Vice President – Finance
 and Administration
 The Timken Company
 August 5, 2002

Subscribed and sworn to
before me this 5th day of
August, 2002.


 Notary Public
 My Commission Expires: 9/29/03

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JANINE M. O'WESNEY
Notary Public - State of Ohio
My Commission Expires 9-29-03