

TIMKEN CO  
Form 8-K/A  
September 09, 2014

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 8-K/A**

**(Amendment No. 1)**

**Current Report**

**Pursuant to Section 13 or 15(d)**

**of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): September 8, 2014**

**THE TIMKEN COMPANY**

**(Exact Name of Registrant as Specified in its Charter)**

**Ohio**  
**(State or Other Jurisdiction**

**of Incorporation)**

**4500 Mt. Pleasant St., N.W.,**

**1-1169**  
**(Commission**

**File Number)**

**34-0577130**  
**(I.R.S. Employer**

**Identification No.)**

**44720**

**North Canton, Ohio**  
**(Address of Principal Executive**  
**Offices)**

**(Zip Code)**

**(234) 262-3000**

**(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))

### **Explanatory Note**

The Timken Company, an Ohio corporation (the Company), filed a Current Report on Form 8-K on September 9, 2014 announcing certain restructuring actions in its aerospace business (the Original 8-K). In the Original 8-K, non-cash charges relating to (a) goodwill and (b) inventory and fixed asset impairments were inadvertently listed as approximately \$25 million and \$75 million, respectively. This Current Report on Form 8-K/A is being filed to correct this error. The third paragraph under Item 2.05 of the Original 8-K should be replaced in its entirety with the paragraph below.

#### **Item 2.05 Costs Associated with Exit or Disposal Activities.**

In connection with the restructuring actions, the Company expects to incur total pre-tax charges of approximately \$110 million to \$130 million consisting of: (i) non-cash charges of \$110 million to \$120 million that will be recorded in the third quarter, which primarily relate to an impairment of goodwill of approximately \$75 million and inventory and fixed asset impairments totaling approximately \$25 million; and (ii) cash charges that are expected to be less than \$10 million, primarily consisting of severance costs that will be recorded as incurred.

**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

Executive Vice President, General  
Counsel and Secretary

Date: September 9, 2014