

TIMKEN CO
Form 4
December 15, 2006

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

OMB APPROVAL

OMB Number: 3235-0287
Expires: January 31, 2005
Estimated average burden hours per response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
TIMKEN JOHN M JR

(Last) (First) (Middle)

200 MARKET AVENUE NORTH,
SUITE 210

(Street)

CANTON, OH 44702-1437

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
TIMKEN CO [TKR]

3. Date of Earliest Transaction
(Month/Day/Year)
12/13/2006

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director 10% Owner
 Officer (give title below) Other (specify below)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
			Code	V Amount (A) or (D) Price			
Common Stock	12/13/2006		J	V 4,017 D \$ 0	379,314	D	
Common Stock	12/13/2006		J	V 4,017 A \$ 0	4,017	I	By self as advisor to trust ⁽⁶⁾
Common Stock	12/13/2006		G	V 1,000 D \$ 0	3,017	I	By self as advisor to trust ⁽⁶⁾
Common Stock					10,460	I	By Spouse ⁽¹⁾
					26,423	I	By Child ⁽¹⁾

Common Stock			
Common Stock	116,000	I	Beneficiary of Trust ⁽²⁾
Common Stock	177,800	I	Advisor of Trust ⁽³⁾
Common Stock	56,437	I	Trustee ⁽⁴⁾
Common Stock	517,500	I	Co-Trustee ⁽⁵⁾

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474
(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Beneficially (Instr. 5)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
TIMKEN JOHN M JR 200 MARKET AVENUE NORTH, SUITE 210 CANTON, OH 44702-1437		X		

Signatures

John M. Timken, Jr. 12/15/2006

Signature of
Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) DISCLAIMER: Undersigned disclaims any beneficial interest.
- (2) Beneficiary of John M. Timken Trust D FBO John M. Timken, Jr.
- (3) Advisor for five subtrusts of John M. Timken No. 1, Fund A, Marital.
- (4) Trustee for Susan H. Timken Generation Skipping Trust
- (5) Co-Trustee of Trust U/Will of H.H. Timken, Jr. DISCLAIMER: Undersigned disclaims beneficial ownership, except for his one-sixth income interest in the trust.
- (6) By Self as advisor to trustee for John M Timken, Jr. Revocable Trust

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.