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FORM 4

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

OMB APPROVAL

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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 *
Mihaila John Theodore

(Last) (First) (Middle)

1835 DUEBER AVE. S. W.

(Street)

CANTON, OH 44646

(City) (State) (Zip)

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

3. Date of Earliest Transaction
(Month/Day/Year)
05/07/2008

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)
Senior VP & Controller

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)
				(A) or (D)	Price		
Common Stock	05/07/2008		M	7,500	A \$ 25.4	15,871	D
Common Stock	05/07/2008		S	7,500	D \$ 36.56	8,371	D
Common Stock	05/07/2008		M	3,000	A \$ 24.14	11,371	D
Common Stock	05/07/2008		S	3,000	D \$ 36.56	8,371	D
	05/07/2008		M	2,250	A	10,621	D

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Common Stock					\$ 25.21			
Common Stock	05/07/2008		S	2,250	D	\$ 36.54	8,371	D
Common Stock							19,318	I 401(k)

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

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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)	Amount or Number of Shares	
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	
Employee Stock Option (right to buy)	\$ 25.4	05/07/2008		M	7,500	04/16/2003 ⁽¹⁾	04/16/2012	Common Stock	7,500
Employee Stock Option (right to buy)	\$ 24.14	05/07/2008		M	3,000	04/20/2005 ⁽²⁾	04/20/2014	Common Stock	3,000
Employee Stock Option (right to buy)	\$ 25.21	05/07/2008		M	2,250	01/31/2006 ⁽³⁾	01/31/2015	Common Stock	2,250

Reporting Owners

Reporting Owner Name / Address

Relationships

Reporting Owners

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Director 10% Owner Officer Other

Mihaila John Theodore
1835 DUEBER AVE. S. W.
CANTON, OH 44646

Senior VP
& Controller

Signatures

Scott A . Scherff - Attorney
in Fact

05/07/2008

__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) 7,500 shares granted on 4/16/2002 vested in 25% increments per year.
- (2) 3,000 shares granted on 4/20/2004 vested in 25% increments per year.
- (3) 3,000 shares granted on 1/31/2005 vest in 25% increments per year.

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