

TIMKEN JOHN M JR
 Form 4
 May 02, 2007

FORM 4

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

OMB APPROVAL

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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)
 04/30/2007

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 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 Indirect Beneficial Ownership (Instr. 4)
			Code	V Amount (A) or (D) Price			
Common Stock	05/01/2007		A	2,500 A \$ 32.93	381,814	D	
Common Stock	05/02/2007		M	3,000 A \$ 25.4	384,814	D	
Common Stock	05/02/2007		S	3,000 D \$ 33.7429	381,814	D	
Common Stock	05/02/2007		M	3,000 A \$ 24.14	384,814	D	
Common Stock	05/02/2007		S	3,000 D \$ 33.7429	381,814	D	

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Common Stock	05/02/2007		M	3,000	A	\$ 26.35	384,814	D	
Common Stock	05/02/2007		S	3,000	D	\$ 33.7429	381,814	D	
Common Stock							3,017	I	By self as advisor to trust ⁽⁶⁾
Common Stock							10,460	I	By Spouse ⁽¹⁾
Common Stock	05/01/2007		J V	26,423	D	\$ 0	0	I	By Child ⁽¹⁾ ⁽⁷⁾
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	04/30/2007		S	17,500	D	\$ 33.1734	500,000	I	Co-Trustee ⁽⁵⁾

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 (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)
Nonqualified Stock Option (Right to Buy)	\$ 25.4	05/02/2007		M	3,000	04/16/2003 04/16/2012	Common Stock 3,000

