

SIMPSON MANUFACTURING CO INC /CA/  
Form SC 13G  
February 14, 2007

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

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

(AMENDMENT NO.   )\*

SIMPSON MFG INC

(Name of Issuer) Common Stock

(Title of Class of Securities) 829073105

(CUSIP Number) December 31, 2006

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)  Rule 13d-1(c)   
Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 (the "Act") or otherwise subject to the liabilities of that section of the Act, but shall be subject to all other provisions of the Act (however, see the Notes.)

CUSIP No. 829073105

13G filing for 829073105 as of December 31, 2006 by U. S. Trust Corporation  
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1. NAMES OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

- (a) U. S. Trust Corporation 13-2927955
- (b) United States Trust Company, N.A. 13-5459866

\* U. S. Trust Corporation ("UST Corp.") a Bank Holding Company, is a wholly-owned direct subsidiary of The Charles Schwab Corporation ("Schwab"), which is a publicly-traded company. Charles Schwab Investment Management, Inc. ("CSIM"), which is a wholly-owned direct subsidiary of Schwab, files a separate Schedule 13G. Neither UST Corp. nor CSIM shares any power with respect to the voting or disposition of securities reflected on the other's Schedule 13G's. United States Trust Company, N.A., which is a National Bank with headquarters in

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New York, is a wholly-owned direct subsidiary of UST Corp.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

- (a) [ ]
- (b) [ ]

1 SEC USE ONLY

- [ ] 4. CITIZENSHIP OR PLACE OF ORGANIZATION
  - [ ] (a) U. S. Trust Corporation (Incorporated in New York)
  - [ ] (b) United States Trust Company, N.A. (National Bank headquartered in New York)
- 2 SOLE VOTING POWER 1,493,203 NUMBER OF SHARES BENEFICIALLY 6. SHARED VOTING POWER 27,135

- OWNED BY EACH REPORTING PERSON 7. SOLE DISPOSITIVE POWER 2,486,582 WITH
8. SHARED DISPOSITIVE POWER 168,280
- 1 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 2,656,047
- 2 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES [ ]
- 3 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.51%
- 4 TYPE OF REPORTING PERSON

U. S. Trust Corporation (HC)  
United States Trust Company, N.A. (BK)

ITEM 1.

- (a) NAME OF ISSUER  
SIMPSON MFG INC
- (b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES  
5956 W LAS POSITAS BLVD  
PLEASANTON , CA 94588

ITEM 2.

- [ ] (a) NAME OF PERSON FILING
- [ ] (a) U. S. Trust Corporation\* 13-2927955
- [ ] (b) United States Trust Company, N.A. 13-5459866
- [ ] \* U. S. Trust Corporation ("UST Corp.") a Bank Holding Company, is a wholly-owned direct subsidiary of The Charles Schwab Corporation ("Schwab"), which is a publicly-traded company. Charles Schwab Investment Management, Inc. ("CSIM"), which is a wholly-owned direct subsidiary of Schwab, files a separate Schedule 13G. Neither UST Corp. nor CSIM shares any power with respect to the voting or disposition of securities reflected on the other's Schedule 13G's. United States Trust Company, N.A., which is a National Bank with headquarters in New York, is a wholly-owned direct subsidiary of UST Corp.

- [ ] (b) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE  
  
114 West 47th Street , 25th Floor  
New York , NY 10036-1532

- [ ] (c) CITIZENSHIP
- [ ] (a) U. S. Trust Corporation (Incorporated in New York)
- [ ] (b) United States Trust Company, N.A. (National Bank headquartered in New York)
- [ ] (d) TITLE OF CLASS OF SECURITIES

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Common Stock

(e) CUSIP NUMBER  
829073105

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ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO SECTIONS  
240.13D-1(b), OR 240.13D-2(b) OR (c), CHECK WHETHER THE  
PERSON FILING IS A:

- (a)  Broker or dealer registered under Section 15 of the Act  
(15 U.S.C. 78o).
- (b)  Bank as defined in Section 3(a)(6) of the Act  
(15 U.S.C. 78c).
- (c)  Insurance Company as defined in Section 3(a)(19) of the Act  
(15 U.S.C. 78c).
- (d)  Investment Company registered under Section 8 of the Investment  
Company Act of 1940 (15 U.S.C. 80a-8).
- (e)  An investment adviser in accordance with Section  
240.13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with  
Section 240.13d-1(b)(1)(ii)(F);
- (g)  A parent holding company or control person in accordance with  
Section 240.13d-1(b)(1)(ii)(G);
- (h)  A savings association as defined in Section 3(b) of the Federal  
Deposit Insurance Act (12 U.S.C. 1813);
- (i)  A church plan that is excluded from the definition of an investment  
company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C.  
80a-3);
- (j)  Group, in accordance with Section 240.13d-1(b)(1)(ii)(J).

ITEM 4. OWNERSHIP.

Provide the following information regarding the aggregate number and percentage  
of the class of securities of the issuer identified in Item 1.

(a) Amount Beneficially Owned:

2,656,047

(b) Percent of Class:

5.51%

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote	1,493,203
(ii) shared power to vote or to direct the vote	27,135
(iii) sole power to dispose or to direct the disposition of	2,486,582
(iv) shared power to dispose or to direct the disposition of	168,280

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF CLASS.

If this statement is being filed to report the fact that as of the date hereof  
the reporting person has ceased to be the beneficial owner of more than five  
percent of the class of securities, check the following:

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

The securities as to which this Schedule is filed by UST Corp., in its capacity  
as investment adviser, are owned of record by clients of UST Corp.. Those  
clients have the right to receive, or the power to direct the receipt of,

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dividends from, or the proceeds from the sale of, such securities. No such client is known to have such right or power with respect to more than five percent of this class of securities, except as follows:

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ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON.

Not Applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

[ ] (a) U. S. Trust Corporation\* 13-2927955  
[ ] (b) United States Trust Company, N.A. 13-5459866

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ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

Not Applicable.

ITEM 10. CERTIFICATION.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

By: /s/ Michael J. Murphy Date: February 14, 2007  
Name: Michael J. Murphy Title: Senior Vice  
President