

TIMKEN CO

Form 4

February 06, 2007

FORM 4
UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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

OMB APPROVAL

OMB
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(Print or Type Responses)

1. Name and Address of Reporting Person *
BURKHART WILLIAM R

(Last) (First) (Middle)

1835 DUEBER AVE. S. W.

(Street)

CANTON, OH 44706

(City) (State) (Zip)

2. Issuer Name **and** Ticker or Trading
Symbol

TIMKEN CO [TKR]

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

02/05/2007

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

5. Relationship of Reporting Person(s) to
Issuer

(Check all applicable)

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

Sr. VP and General Counsel

6. Individual or Joint/Group Filing(Check
Applicable Line)
____X____ 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 Indirect Beneficial Ownership (Instr. 4)
Common Stock (Restricted)	02/05/2007		A	6,250 (1)	A (2) 39,986	D	
Common Stock					1,147	I	401(k)

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

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SEC 1474
(9-02)

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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 Security (Instr. 3 and 4)	8. Amount or Number of Shares of Underlying Security
Employee Stock Option (right to buy)	\$ 29.23	02/05/2007		A	16,500	02/05/2008 ⁽³⁾ 02/05/2017	Common Stock	16,500
Dividend Equivalent Rights	\$ 0 ⁽⁴⁾	02/05/2007		A	15	12/31/2010 ⁽⁵⁾ 12/31/2010	Common Stock	15,000

Reporting Owners

Reporting Owner Name / Address	Relationships
	Director 10% Owner Officer Other
BURKHART WILLIAM R 1835 DUEBER AVE. S. W. CANTON, OH 44706	Sr. VP and General Counsel

Signatures

William R.
Burkhart 02/06/2007

**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) Grant of restricted shares subject to vesting in 25 percent annual increments beginning 2/5/2008.

(2) Not applicable

(3) The option becomes exercisable in (a) annual 25 percent increments beginning on 2/5/2008 or (b) in the event of retirement, death or disability of the participant or (c) upon the occurrence of a change in control of the Company or similar event.

(4) The security converts to Common Stock on a one for one basis

(5) Reflects the accrual of contingent rights to receive shares of common stock which vest on 12/31/10 or under certain specified circumstances.

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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