

EISENBERG GLENN A
 Form 4
 May 06, 2008

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 *
EISENBERG GLENN A

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

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
1835 DUEBER AVE. S. W.

3. Date of Earliest Transaction (Month/Day/Year)
05/02/2008

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
Executive VP-Finance and Admin

(Street)
CANTON, OH 44706

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

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

(City) (State) (Zip)

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	05/02/2008		M		\$ 24.14		D
Common Stock	05/02/2008		S		\$ 36.73		D
Common Stock	05/02/2008		F		\$ 36.73		D
Common Stock	05/02/2008		M		\$ 30.93		D
Common Stock	05/02/2008		S		\$ 36.62		D

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Common Stock	05/02/2008	F	1,164	D	\$ 36.62	64,925	D	
Common Stock	05/02/2008	M	8,750	A	\$ 29.23	73,675	D	
Common Stock	05/02/2008	S	8,003	D	\$ 36.77	65,672	D	
Common Stock	05/02/2008	F	747	D	\$ 36.77	64,925	D	
Common Stock	05/05/2008	S	10,000	D	\$ 36.7	54,925	D	
Common Stock						3,004	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 Security (Instr. 3 and 4)	Amount or Number of Shares	
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Employee Stock Option (Right to Buy)	\$ 24.14	05/02/2008		M	8,750	04/20/2005 ⁽¹⁾	04/20/2014	Common Stock	8,750
Employee Stock Option (Right to Buy)	\$ 30.93	05/02/2008		M	17,500	02/06/2007 ⁽²⁾	02/06/2016	Common Stock	17,500
Employee Stock Option (Right to Buy)	\$ 29.23	05/02/2008		M	8,750	02/05/2008 ⁽³⁾	02/05/2017	Common Stock	8,750

Buy)

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
EISENBERG GLENN A 1835 DUEBER AVE. S. W. CANTON, OH 44706			Executive VP-Finance and Admin	

Signatures

Scott A. Scherff - Attorney
in Fact

05/06/2008

__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) 35,000 shares granted on 4/20/2004 (previously reported on a Form 4) vest in 25% increments per year over 4 years.
- (2) 35,000 shares granted on 2/6/2006 (previously reported on a Form 4) vest in 25% increments per year over 4 years.
- (3) 35,000 shares granted on 2/5/2007 (previously reported on a Form 4) vest in 25% increments per year over 4 years.

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.