TIMKEN CO Form 4 May 05, 2008

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

OMB APPROVAL

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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

1(b).

Form 5

(Print or Type Responses)

1. Name and Address of Reporting Person * 5. Relationship of Reporting Person(s) to 2. Issuer Name and Ticker or Trading MIRAGLIA SALVATORE J JR Issuer Symbol TIMKEN CO [TKR] (Check all applicable) (Last) (First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) Director 10% Owner X_ Officer (give title _ Other (specify 1835 DUEBER AVE. S. W. 05/02/2008 below) President - Steel (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Filing(Check Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting CANTON, OH 44706 Person

(City)	(State)	(Zip) Tabl	e I - Non-D	Derivative S	Securi	ties Acqu	iired, Disposed of	, or Beneficiall	y Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	Code (Instr. 8)	4. Securit on(A) or Dis (Instr. 3, 4	sposed 4 and 5 (A) or	of (D) 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	05/02/2008		Code V M	Amount 7,500	(D)	Price \$ 29.23	60,539	D	
Common Stock	05/02/2008		S	7,030	D	\$ 36.51	53,509	D	
Common Stock	05/02/2008		F	470	D	\$ 36.51	53,039	D	
Common Stock	05/02/2008		M	15,000	A	\$ 30.93	68,039	D	
Common Stock	05/02/2008		S	14,275	D	\$ 36.46	53,764	D	

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Common Stock	05/02/2008	F	725	D	\$ 36.46	53,039	D	
Common Stock	05/02/2008	M	4,000	A	\$ 25.21	57,039	D	
Common Stock	05/02/2008	S	3,614	D	\$ 36.53	53,425	D	
Common Stock	05/02/2008	F	386	D	\$ 36.53	53,039	D	
Common Stock	05/02/2008	M	4,000	A	\$ 24.14	57,039	D	
Common Stock	05/02/2008	S	3,578	D	\$ 36.51	53,461	D	
Common Stock	05/02/2008	F	422	D	\$ 36.51	53,039	D	
Common Stock						29,484	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. Transactic Code (Instr. 8)	5. Number of orDerivative 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 Underlying Securition (Instr. 3 and 4)	
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amou or Numb of Sha
Employee Stock Option (right to buy)	\$ 29.23	05/02/2008		M	7,500	02/05/2008(1)	02/05/2017	Common Stock	7,50
Employee Stock Option (right to	\$ 30.93	05/02/2008		M	15,000	02/06/2007(2)	02/06/2016	Common Stock	15,0

buy)								
Employee Stock Option (right to buy)	\$ 25.21	05/02/2008	M	4,000	01/31/2006(3)	01/31/2015	Common Stock	4,00
Employee Stock Option (right to	\$ 24.14	05/02/2008	M	4,000	04/20/2005(4)	04/20/2014	Common Stock	4,00

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

MIRAGLIA SALVATORE J JR 1835 DUEBER AVE. S. W. CANTON, OH 44706

President - Steel

Signatures

buy)

Scott A. Scherff - Attorney in Fact 05/05/2008

**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) 30,000 shares granted on 2/5/2007 (previously reported on a Form 4) vest in 25% increments per year.
- (2) 30,000 shares granted on 2/6/2006 (previously reported on a Form 4) vest in 25% increments per year.
- (3) 16,000 shares granted on 1/31/2005 (previously reported on a Form 4) vest in 25% increments per year.
- (4) 16,000 shares granted on 4/20/2004 (previously reported on a Form 4) vested 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. 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.

Reporting Owners 3