

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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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

(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)
 05/02/2008

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)
 Executive VP-Finance and Admin

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 (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)
			Code	V	Amount	(A) or (D)	Price
Common Stock	05/02/2008		M		8,750	A	\$ 24.14
Common Stock	05/02/2008		S		7,506	D	\$ 36.73
Common Stock	05/02/2008		F		1,244	D	\$ 36.73
Common Stock	05/02/2008		M		17,500	A	\$ 30.93
Common Stock	05/02/2008		S		16,336	D	\$ 36.62

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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

