

TIMKEN CO
Form 4
December 18, 2007

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 *
TIMKEN JOHN M JR

(Last) (First) (Middle)

200 MARKET AVENUE NORTH,
SUITE 210

(Street)

CANTON, OH 44702-1437

(City) (State) (Zip)

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

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

12/14/2007

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)

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 Indirect Beneficial Ownership (Instr. 4)
Common Stock					381,814	D	
Common Stock					1,500	I	By self as advisor to trust ⁽⁶⁾
Common Stock					10,460	I	By Spouse ⁽¹⁾
Common Stock					116,000	I	Beneficiary of Trust ⁽²⁾
Common Stock	12/14/2007		G	V 11,100 D \$ 0	166,700	I	Advisor of Trust ⁽³⁾

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- (2) Beneficiary of John M. Timken Trust D FBO John M. Timken, Jr.
- (3) Advisor for five subtrusts of John M. Timken No. 1, Fund A, Marital.
- (4) Trustee for Susan H. Timken Generation Skipping Trust
- (5) Co-Trustee of Trust U/Will of H.H. Timken, Jr. DISCLAIMER: Undersigned disclaims beneficial ownership, except for his one-sixth income interest in the trust.
- (6) By Self as advisor to trustee for John M Timken, Jr. Revocable Trust

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.