

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 or
Section 30(h) of the Investment Company Act of 1940

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]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> X Officer (give title below) <input type="checkbox"/> Other (specify below) Sr. VP and General Counsel
3. Date of Earliest Transaction (MM/DD/YYYY) <p align="center">5/2/2007</p>		6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person
4. If Amendment, Date Original Filed (MM/DD/YYYY)		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Trans. Date	2A. Deemed Execution Date, if any	3. Trans. 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)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	5/2/2007		M		7500	A	\$17.56	39764	D	
Common Stock	5/2/2007		S		7500	D	\$33.89	32264	D	
Common Stock	5/2/2007		M		3250	A	\$24.14	35514	D	
Common Stock	5/2/2007		S		3250	D	\$33.89	32264	D	
Common Stock								1493	I	401(k)

Table II - Derivative Securities Beneficially Owned (e.g. , puts, calls, warrants, options, convertible securities)

1. Title of Derivate Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Trans. Date	3A. Deemed Execution Date, if any	4. Trans. 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		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Employee Stock Option (right to buy)	\$17.56	5/2/2007		M		7500		4/15/2004 (1)	4/15/2013	Common Stock	7500	\$0	0	D	
Employee Stock Option (right to buy)	\$24.14	5/2/2007		M		3250		4/20/2005 (2)	4/20/2014	Common Stock	3250	\$0	3250	D	

Explanation of Responses:

- (1) 30,000 shares granted on 4/15/2003 (previously reported on a Form 4) vested in 25% increments per year over 4 years.
- (2) 13,000 shares granted on 4/20/2004 (previously reported on a Form 4) vest in 25% increments per year over 4 years.

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

5/3/2007

**Signature of Reporting Person

Date

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

* 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).

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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