

EISENBERG GLENN A
 Form 4
 February 06, 2008

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

OMB Number: 3235-0287
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

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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)
 02/04/2008

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

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

___ Director ___ 10% Owner
 ___X___ Officer (give title below) ___ Other (specify below)
 Ex. VP - Finance & Admin.

6. Individual or Joint/Group Filing(Check Applicable Line)
 ___X___ 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 Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(D)	Price
Common Stock (Restricted)	02/04/2008		A		6,900 <u>(1)</u>	A	<u>(2)</u> 78,027
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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SEC 1474
 (9-02)

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)	8. Amount or Number of Shares
Employee Stock Option (right to buy)	\$ 30.7	02/04/2008		A	41,700	02/04/2009 ⁽³⁾ 02/04/2018	Common Stock	41,700
Dividend Equivalent Rights	\$ 0 ⁽⁴⁾	02/04/2008		A	9	12/31/2011 ⁽⁵⁾ 12/31/2011	Common Stock	9

Reporting Owners

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

Signatures

Glenn A. Eisenberg 02/06/2008

 **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) Grant of restricted shares subject to the Company's financial performance in 2008 and further subject to vesting in 25 percent annual increments beginning 2/4/2009.
 - (2) Not Applicable
 - (3) The option becomes exercisable in (a) annual 25 percent increments beginning on 2/4/09 or (b) in the event of retirement, death or disability of the participant or (c) upon the occurrence of a change in control of the Company or similar event.
 - (4) The security converts to Common Stock on a one for one basis
 - (5) Reflects the accrual of contingent rights to receive shares of common stock which vest on 12/31/11 or under certain specified circumstances.

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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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