TIMKEN CO Form 4 April 22, 2008

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB APPROVAL

OMB 3235-0287 Number: January 31,

Expires: 2005 Estimated average

burden hours per response... 0.5

subject to Section 16. Form 4 or Form 5 obligations may continue.

Check this box

if no longer

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 See Instruction

(Print or Type Responses)

1(b).

Common

Stock

1. Name and Address of Reporting Person MIRAGLIA SALVATORE J JR			Symbol	2. Issuer Name and Ticker or Trading Symbol TIMKEN CO [TKR]					5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
(Last)	(First) BER AVE. S. V	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 04/20/2008				DirectorX_ Officer (give below)	10%	Owner r (specify				
CANTON,	(Street) OH 44706			ndment, Da th/Day/Year	Č	1		6. Individual or Jo Applicable Line) _X_ Form filed by O Form filed by M Person	•	rson			
(City)	(State)	(Zip)	Table	e I - Non-D	erivative	Secur	ities Acqı	uired, Disposed of	, or Beneficial	y Owned			
1.Title of Security (Instr. 3)	2. Transaction E (Month/Day/Ye	ar) Execution	emed on Date, if /Day/Year)	3. Transaction Code (Instr. 8)	4. Securi n(A) or Di (Instr. 3,	isposed	d 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	04/20/2008			F	388	D	\$ 32.54	53,039	D				

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

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401(k)

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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	2.	3. Transaction Date		4.	5.	6. Date Exer		7. Title		8. Price of	9. Nu
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orNumber	Number Expiration Date		Amou	nt of	Derivative	Deriv
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Under	lying	Security	Secur
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Securi	ties	(Instr. 5)	Bene
	Derivative				Securities			(Instr.	3 and 4)		Own
	Security	Acquired							Follo		
					(A) or						Repo
					Disposed						Trans
					of (D)						(Instr
					(Instr. 3,						
					4, and 5)						
									Amount		
						Date	Expiration		or		
						Exercisable	Date	Title	tle Number		
						LACICISABLE			of		
				Code V	(A) (D)				Shares		

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

Salvatore J. 04/22/2008 Miraglia, Jr.

**Signature of Reporting 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).

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.

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