

TIMKEN CO  
Form 3  
November 13, 2006

**FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

OMB APPROVAL

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**INITIAL STATEMENT OF 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 *		2. Date of Event Requiring Statement	3. Issuer Name and Ticker or Trading Symbol	
Â Mihaila John Theodore		(Month/Day/Year)	TIMKEN CO [TKR]	
(Last)	(First)	(Middle)	11/03/2006	
1835 DUEBER AVE. S. W.		4. Relationship of Reporting Person(s) to Issuer		5. If Amendment, Date Original Filed(Month/Day/Year)
(Street)		(Check all applicable)		6. Individual or Joint/Group Filing(Check Applicable Line)
CANTON,Â OHÂ 44706		<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer <input type="checkbox"/> Other (give title below)    (specify below)		<input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person
(City)	(State)	(Zip)	Senior VP and Controller	

**Table I - Non-Derivative Securities Beneficially Owned**

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common (Restricted)	3,375 <sup>(1)</sup>	D	Â
Common Stock	2,059	D	Â
Common Stock	17,248	I	401(k)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly. SEC 1473 (7-02)

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

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

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security	4. Conversion or Exercise	5. Ownership Form of	6. Nature of Indirect Beneficial Ownership
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	Date Exercisable	Expiration Date	(Instr. 4) Title	Amount or Number of Shares	Price of Derivative Security	Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	(Instr. 5)
Employee Stock Option (right to buy)	04/21/1999 <sup>(2)</sup>	04/21/2008	Common Stock	2,900	\$ 33.75	D	Â
Employee Stock Option (right to buy)	04/16/2003 <sup>(3)</sup>	04/16/2012	Common Stock	7,500	\$ 25.4	D	Â
Employee Stock Option (right to buy)	04/15/2004 <sup>(4)</sup>	04/15/2013	Common Stock	8,000	\$ 17.56	D	Â
Employee Stock Option (right to buy)	04/20/2005 <sup>(5)</sup>	04/20/2014	Common Stock	3,000	\$ 24.14	D	Â
Employee Stock Option (right to buy)	01/31/2006 <sup>(6)</sup>	01/31/2015	Common Stock	3,000	\$ 25.21	D	Â
Employee Stock Option (right to buy)	02/06/2007 <sup>(7)</sup>	02/06/2016	Common Stock	3,000	\$ 30.93	D	Â
Dividend Equivalent Rights	12/31/2008 <sup>(8)</sup>	12/31/2009	Common Stock	313	\$ 0 <sup>(9)</sup>	D	Â
Dividend Equivalent Rights	12/31/2009 <sup>(10)</sup>	12/31/2009	Common Stock	181	\$ 0 <sup>(11)</sup>	D	Â

## Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Mihaila John Theodore 1835 DUEBER AVE. S. W. CANTON, OH 44706	Â	Â	Â Senior VP and Controller	Â

## Signatures

David A. Basinski, Jr. 11/10/2006

    Signature of Reporting Person

Date

## Explanation of Responses:

- \* If the form is filed by more than one reporting person, see Instruction 5(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) Restricted shares granted in 2004, 2005 and 2006 vest in 25% increments each year.
- (2) The Option vested in 25% increments per year and became exercisable on 4/21/1999.
- (3) The Option vested in 25% increments per year and became exercisable on 4/16/2003.
- (4) The Option vests in 25% increments per year and became exercisable on 4/25/2004.

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- (5) The Option vests in 25% increments per year and became exercisable on 4/20/2005.
- (6) The Option vests in 25% increments per year and became exercisable on 1/31/2006.
- (7) The Option vests in 25% increments per year and becomes exercisable on 2/6/2007.
- (8) Reflects the accrual of contingent rights to receive shares of common stock which vest on 12/31/2008 or under certain circumstances.
- (9) The security converts to Common Stock on a one for one basis.
- (10) Reflects the accrual of contingent rights to receive shares of common stock which vest on 12/31/2009 or under certain circumstances.
- (11) The security converts to Common Stock on a one for one basis.

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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