

TIMKEN CO  
Form 8-K  
September 29, 2006

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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**  
**FORM 8-K**  
**Current Report Pursuant**  
**to Section 13 or 15(d) of the**  
**Securities Exchange Act of 1934**  
**Date of Report (Date of earliest event reported): September 29, 2006**  
**THE TIMKEN COMPANY**

(Exact Name of Registrant as Specified in its Charter)

**Ohio**

(State or Other Jurisdiction of Incorporation)

**1-1169**

**34-0577130**

(Commission File Number)

(I.R.S. Employer Identification No.)

**1835 Dueber Avenue, S.W., Canton, Ohio 44706-2798**

(Address of Principal Executive Offices) (Zip Code)

**(330) 438-3000**

(Registrant's Telephone Number, Including Area Code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions.

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 7.01 Regulation FD Disclosure**

The Timken Company issued a press release on September 29, 2006, announcing revised estimated earnings per share for the third quarter and full year of 2006. A copy of the press release is attached as Exhibit 99.1 to this report and incorporated by this reference.

This information shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act ) or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference into a filing under the Securities Act of 1933, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Exhibits.

- |      |   |
|------|---|
| 99.1 | The Timken Company Press Release dated September 29, 2006, announcing revised estimated earnings per share for the third quarter and full year of 2006. |
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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE TIMKEN COMPANY

By: /s/ William R. Burkhart  
William R. Burkhart  
Senior Vice President and General  
Counsel

Date: September 29, 2006

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**EXHIBIT INDEX**

Exhibit Number	Description of Document
99.1	The Timken Company Press Release dated September 29, 2006, announcing revised estimated earnings per share for the third quarter and full year of 2006.