SMITH GARY S Form 4 January 03, 2006

FORM 4

OMB APPROVAL

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

OMB Number: 3235-0287

Check this box if no longer subject to Section 16. Form 4 or Washington, D.C. 20549

Expires: January 31, 2005
Estimated average

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF sect to ion 16. SECURITIES

burden hours per response... 0.5

Form 4 or Form 5 obligations may continue. See Instruction

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

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * SMITH GARY S	2. Issuer Name and Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer		
(Last) (First) (Middle)	TIMBERLAND CO [TBL] 3. Date of Earliest Transaction	(Check all applicable)		
67 STEPPINGSTONES ROAD	(Month/Day/Year) 12/30/2005	Director 10% Owner Officer (give title Other (specifically) below) Sr. V.P. Supply Chain		
(Street)	4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person		
LEE, NH 03824-6612		Form filed by More than One Reporting Person		

(City)	(State)	^(Zip) Tabl	e I - Non-D	erivative	Secur	ities Acq	uired, Disposed o	f, or Beneficial	ly 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. Securi on(A) or D (Instr. 3,	ispose	d of (D)	5. Amount of Securities Beneficially Owned	6. Ownership Form: Direct (D) or Indirect (I)	7. Nature of Indirect Beneficial Ownership
			Code V	Amount	(A) or (D)	Price	Following Reported Transaction(s) (Instr. 3 and 4)	(Instr. 4)	(Instr. 4)
Class A Common Stock (1)	12/30/2005		J	211	A	\$ 27.67	27,628	D	

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

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.

SEC 1474

(9-02)

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

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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. Transactio Code (Instr. 8)	5. DiNumber of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisab Expiration Date (Month/Day/Year		7. Title and Amount Underlying Securitie (Instr. 3 and 4)	
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amou Numb Shares
Non-Qualified Stock Option (right to buy)	\$ 17.74					02/28/2003(2)	02/28/2012	Class A Common Stock	120,
Non-Qualified Stock Option (right to buy)	\$ 19.485					03/06/2004	03/06/2013	Class A Common Stock	30,0
Non-Qualified Stock Option (right to buy)	\$ 31.29					03/03/2005(2)	03/03/2014	Class A Common Stock	40,0

Reporting Owners

Reporting Owner Name / Address	Relationships						
reporting of their remains a remained	Director	10% Owner	Officer	Other			
SMITH GARY S 67 STEPPINGSTONES ROAD LEE, NH 03824-6612			Sr. V.P. Supply Chain				

Signatures

By: Danette Wineberg, Attorney-in-Fact For: Gary S. Smith 01/03/2006

**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) Acquisition of shares pursuant to The Timberland Company Employee Stock Purchase Plan which satisfies the requirements of former Rule 16b-3.
- (2) These stock options become exercisable in four (4) equal installments, commencing one (1) year after the date of grant.

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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