

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.0%

12 TYPE OF REPORTING PERSON*

IA

*SEE INSTRUCTION BEFORE FILLING OUT!

1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Michael F. Price

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

Not Applicable (a) ___
(b) ___

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF INCORPORATION

United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER None (See Introductory Note)
	6	SHARED VOTING POWER 0 (See Introductory Note)
	7	SOLE DISPOSITIVE POWER None (See Introductory Note)
	8	SHARED DISPOSITIVE POWER 0 (See Introductory Note)

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

0 (See Introductory Note)

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* / /

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.0%

12 TYPE OF REPORTING PERSON*

IN

*SEE INSTRUCTION BEFORE FILLING OUT!

Introductory Note

This statement on Schedule 13G is being filed by Heine Securities Corporation ("HSC"), an investment adviser registered under the Investment Advisers Act of 1940. One or more of HSC's advisory clients was the legal owner of the securities covered by this statement. Pursuant to investment advisory agreements with its advisory clients, HSC had sole investment discretion and voting authority with respect to such securities.

This statement on Schedule 13G is also being filed by Michael F. Price. Mr. Price is President of HSC, in which capacity he exercised voting control and dispositive power over the securities reported herein by HSC. Mr. Price, therefore, may be deemed to have had indirect beneficial ownership over such securities. Neither Mr. Price nor HSC had any interest in dividends or proceeds from the sale of such securities, owned any such securities for his or its own account, and disclaims beneficial ownership of all the securities reported herein by HSC.

Item 1 (a). Name of Issuer:

Twin Disc Incorporated

Item 1 (b). Address of Issuer's Principal Executive Offices:

1328 Racine Street
Racine, WI 53403

Item 2 (a). Name of Persons Filing:

Heine Securities Corporation and Michael F. Price

Item 2 (b). Address of Principal Business Office:

51 J.F.K. Parkway
Short Hills, New Jersey 07078

Item 2 (c). Citizenship:

Heine Securities Corporation is a Delaware corporation.
Michael F. Price is a United States citizen.

Item 2 (d). Title of Class of Securities:

Common Stock, \$0.10 Par Value

Item 2 (e). Cusip Number: 901476101

Item 3. The persons filing this Schedule 13G are:

An investment adviser registered under Section 203 of the
Investment Advisers Act of 1940; Mr. Price is President of
Heine Securities Corporation.

Item 4. Ownership.

(a) Amount Beneficially Owned: 0

(b) Percent of Class: 0.0%

(c) Number of shares as to which Heine Securities
Corporation and Michael F. Price have:

(i) sole power to vote or direct the vote: 0

(ii) shared power to vote or direct the vote: 0

(iii) sole power to dispose or to direct the disposition of:
0

(iv) shared power to dispose or to direct the disposition
of: 0

Item 5. Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as
of the date hereof the reporting
person has ceased to be the beneficial owner of more than
five percent of the class of
securities, check the following [X]

Item 6. Ownership of More Than Five Percent on Behalf of
Another Person:

Not Applicable

Item 7. Identification and Classification of the Subsidiary
Which Acquired the Security Being Reported on by the Parent
Holding Company: Not Applicable

Item 8. Identification and Classification of Members of the
Group:

Not Applicable

Item 9. Notice of Dissolution of Group: Not Applicable

Item 10. Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

Signatures.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

HEINE SECURITIES CORPORATION

By: /s/ Michael F. Price
Michael F. Price
President

MICHAEL F. PRICE

/s/ Michael F. Price

Dated: February 8, 1995

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(f) under the Securities Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with each other of the attached statement on Schedule 13G and to all amendments to such statement and that such statement and all amendments to such statement is made on behalf of each of them.

IN WITNESS WHEREOF, the undersigned hereby execute this agreement on February 8, 1995.

HEINE SECURITIES CORPORATION

By: /s/ Michael F. Price
Michael F. Price,
President

MICHAEL F. PRICE

/s/ Michael F. Price