

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

<b>OMB APPROVAL</b>	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

<p>1. Name and Address of Reporting Person*</p> <p><u>ZIMMER DAVID R</u></p> <p>(Last) (First) (Middle)</p> <p><u>1255 INDIAN MOUND WEST</u></p> <p>(Street)</p> <p><u>BLOOMFIELD MI 48301</u></p> <p>(City) (State) (Zip)</p>	<p>2. Issuer Name and Ticker or Trading Symbol</p> <p><u>TWIN DISC INC [ TWIN ]</u></p> <p>3. Date of Earliest Transaction (Month/Day/Year)</p> <p><u>05/23/2006</u></p> <p>4. If Amendment, Date of Original Filed (Month/Day/Year)</p>	<p>5. Relationship of Reporting Person(s) to Issuer (Check all applicable)</p> <p><input checked="" type="checkbox"/> Director 10% Owner</p> <p>Officer (give title below) Other (specify below)</p> <p>6. Individual or Joint/Group Filing (Check Applicable Line)</p> <p><input checked="" type="checkbox"/> Form filed by One Reporting Person</p> <p>Form filed by More than One Reporting Person</p>
--	--	---

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially 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. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 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)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	05/23/2006		M		800	A	\$10.9375	8,600	D	
Common Stock	05/23/2006		M		1,000	A	\$14.4375	9,600	D	
Common Stock	05/23/2006		M		1,200	A	\$13	10,800	D	
Common Stock	05/23/2006		M		2,000	A	\$11.4688	12,800	D	
Common Stock	05/23/2006		M		2,000	A	\$9.9688	14,800	D	
Common Stock	05/23/2006		S		1,000	D	\$30.9	13,800	D	
Common Stock	05/23/2006		S		6,000	D	\$30.51	7,800	D	

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

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. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Stock Options	\$10.9375	05/23/2006		M			800	08/12/1996	08/12/2006	Common Stock	800	\$10.9375	14,000	D	
Stock Options	\$14.4375	05/23/2006		M			1,000	08/11/1997	08/11/2007	Common Stock	1,000	\$14.4375	13,000	D	
Stock Options	\$13	05/23/2006		M			1,200	08/10/1998	08/10/2008	Common Stock	1,200	\$13	11,800	D	
Stock Options	\$11.4688	05/23/2006		M			2,000	10/16/1998	10/16/2008	Common Stock	2,000	\$11.4688	9,800	D	
Stock Options	\$9.9688	05/23/2006		M			2,000	07/30/1999	07/30/2009	Common Stock	2,000	\$9.9688	7,800	D	

Explanation of Responses:

/s/ David R. Zimmer

05/25/2006

\*\* Signature of Reporting Person

Date

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

\* 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.

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 Number.