

ZIMMER DAVID R
Form 4
May 25, 2006

FORM 4

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

OMB APPROVAL

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

STATEMENT OF CHANGES IN 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 *
ZIMMER DAVID R

2. Issuer Name and Ticker or Trading Symbol
TWIN DISC INC [TWIN]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
1255 INDIAN MOUND WEST
(Street)

3. Date of Earliest Transaction (Month/Day/Year)
05/23/2006

Director 10% Owner
 Officer (give title below) Other (specify below)

BLOOMFIELD, MI 48301

4. If Amendment, Date Original Filed (Month/Day/Year)

6. Individual or Joint/Group Filing (Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

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 or 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
	05/23/2006		S		1,000 D \$ 30.9	13,800	D

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Common
Stock

Common Stock 05/23/2006 S 6,000 D \$ 30.51 7,800 D

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

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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 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 Underlying Securities (Instr. 3 and 4)	8. Amount or Number of Shares
Stock Options	\$ 10.9375	05/23/2006		M	800	08/12/1996 08/12/2006	Common Stock	800
Stock Options	\$ 14.4375	05/23/2006		M	1,000	08/11/1997 08/11/2007	Common Stock	1,000
Stock Options	\$ 13	05/23/2006		M	1,200	08/10/1998 08/10/2008	Common Stock	1,200
Stock Options	\$ 11.4688	05/23/2006		M	2,000	10/16/1998 10/16/2008	Common Stock	2,000
Stock Options	\$ 9.9688	05/23/2006		M	2,000	07/30/1999 07/30/2009	Common Stock	2,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
ZIMMER DAVID R 1255 INDIAN MOUND WEST BLOOMFIELD, MI 48301	X			

Signatures

/s/ David R.
Zimmer

05/25/2006

__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).

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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