

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 | (A) or (D) | Price |
| Common Stock | 05/23/2006 | | M | | 800 | A | \$ 10.9375 |
| Common Stock | 05/23/2006 | | M | | 1,000 | A | \$ 14.4375 |
| Common Stock | 05/23/2006 | | M | | 1,200 | A | \$ 13 |
| Common Stock | 05/23/2006 | | M | | 2,000 | A | \$ 11.4688 |
| Common Stock | 05/23/2006 | | M | | 2,000 | A | \$ 9.9688 |
| | 05/23/2006 | | S | | 1,000 | D | \$ 30.9 |

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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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(9-02)

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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