FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

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

MOORE MALCOLM F	2. Date of Event Requiring Statement (Month/Day/Year) 10/20/2006 3. Issuer Name and Ticker or Trading Symbol TWIN DISC INC [TWIN]									
(Last) (First) (Middle) GEHL COMPANY			4. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner		5. If Amendment, Date of Original Filed (Month/Day/Year)					
143 WATER STREET, P.O. BOX 179			Officer (give title below)	Other (spe- below)		licable Line)	/Group Filing (Check			
(Street) WEST BEND WI 53095 (City) (State) (Zip)					2	-	y One Reporting Person y More than One erson			
Table I - Non-Derivative Securities Beneficially Owned										
1. Title of Security (Instr. 4)			Beneficially Owned (Instr. 4)			4. Nature of Indirect Beneficial Ownership (Instr. 5)				
Restricted Stock Grant ⁽¹⁾			600	D						
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)										
1. Title of Derivative Security (Instr. 4) 2. Date Expirat (Month			3. Title and Amount of Securiti Underlying Derivative Security		4. Conversion or Exercise	Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)			
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Price of Derivative Security	Direct (D) or Indirect (I) (Instr. 5)				
Stock Options	10/20/2006	10/20/2016	Common Stock	600	36.01	D				

Explanation of Responses:

1. Award of Restricted Stock pursuant to 2004 Stock Incentive Plan for Non-Employee Directors. Stock Grant will be vested in one-third increments annually until fully vested after three years.

/s/ Malcolm F. Moore 10/24/2006

** 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 5 (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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