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TWIN DISC INC
Form 8-K
January 24, 2006

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) January 24, 2006

Twin Disc, Incorporated

(Exact name of registrant as specified in its charter)

Wisconsin	1-7635	39-0667110
(State or other jurisdiction of incorporation)	(Commission file number)	(IRS Employer Identification No.)
1328 Racine Street, Racine, Wisconsin		53403
(Address of principal executive offices)		(Zip Code)
Registrant's telephone number, including area code		(262) 638-4000

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events.

On January 24, 2006, Twin Disc, Inc., issued a press release announcing that its Board of Directors had authorized a two-for-one common stock split. Each shareholder of record at the close of business on March 10, 2006, will receive one additional share for every outstanding share held on the record date. The additional shares will be distributed in the form of a book entry on March 31, 2006, and trading will begin on a split-adjusted price on April 3, 2006. A

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copy of the press release is filed herewith as Exhibit 99.1, and is hereby incorporated in this Item 8.01 by reference.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

99.1 Press release of Twin Disc, Incorporated, dated January 24, 2006

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

January 24, 2006

Twin Disc, Inc.

/s/ Christopher J. Eperjesy

Christopher J. Eperjesy
VP-Finance, CFO and Secretary