

Twin Disc, Incorporated  
1328 Racine Street  
Racine, Wisconsin

September 13, 2018

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington D.C. 20549

Attention: Geoff Kruczek

Re: Twin Disc, Incorporated  
Registration Statement on Form S-3  
File No. 333-227130

**Via EDGAR – Acceleration Request**

Requested Date: September 14, 2018  
Requested Time: 9:30 Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Twin Disc, Incorporated (the “**Registrant**”) hereby requests that the Securities and Exchange Commission (the “**Commission**”) take appropriate action to cause the above-captioned Registration Statement on Form S-3 to become effective at the “Requested Date” and “Requested Time” set forth above or as soon thereafter as is practicable. The Registrant hereby authorizes Kenneth A. Hoogstra, Esq., an attorney with the Registrant’s outside legal counsel, von Briesen & Roper, s.c., to orally modify or withdraw this request for acceleration.

The Registrant requests that it be notified of such effectiveness by a telephone call of Kenneth A. Hoogstra at (414) 287-1376, or in his absence, Katelyn A. Pellitteri at (414) 287-1493.

Sincerely,

**Twin Disc Incorporated**

By: /s/ Jeffrey S. Knutson  
Jeffrey S. Knutson  
Vice President – Finance, Chief  
Financial Officer, Treasurer and  
Secretary

cc: Kenneth A. Hoogstra, Esq.  
von Briesen & Roper, s.c.