



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 30, 2010

Mr. Christopher J. Eperjesy
Vice President – Finance, Chief Financial Officer and Treasurer
Twin Disc, Inc.
1328 Racine Street
Racine, WI 53403

**Re: Twin Disc, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed September 11, 2009
File No. 001-07635**

Dear Mr. Eperjesy:

We have reviewed your response dated April 5, 2010 and have the following additional comment. Where indicated, we think you should revise your documents in future filings in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 11. Executive Compensation, page 30

1. We note your response to prior comment 1. With respect to the first paragraph of your response, we note the fact you did not retain a compensation consultant is not dispositive of whether you engaged in benchmarking. With respect to the conclusions set forth in the final two paragraphs of your response, we do not agree that: (i) the names of constituent peer group companies are immaterial to investors and (ii) regression analysis mitigates

Twin Disc, Inc..
Mr. Christopher J. Eperjesy
April 30, 2010
Page 2

the value of this information to investors. Lastly, we note that the representation in the second-to-last sentence of the third paragraph of your response is inconsistent with your disclosure obligations under Item 402 of Regulation S-K. Therefore, we reissue the final two sentences of our prior comment.

As appropriate, please respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter that keys your responses to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your response to our comment.

You may contact Lynn Dicker, Staff Accountant, at (202) 551-3616 or me at (202) 551-3643 if you have questions regarding comments on the financial statements and related matters. Please contact Joseph McCann, Staff Attorney, at (202) 551-6262, or Daniel Morris, Special Counsel, at (202) 551-3314 if you have questions on any other comments. In this regard, do not hesitate to contact me or Martin James, Senior Assistant Chief Accountant, at (202) 551-3671 with any questions.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief