

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

1. Name and Address of Reporting Person* <u>GAMCO INVESTORS, INC. ET AL</u> (Last) (First) (Middle) <u>ONE CORPORATE CENTER</u> (Street) <u>RYE NY 10580</u> (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) <u>06/21/2018</u>	3. Issuer Name and Ticker or Trading Symbol <u>TWIN DISC INC [TWIN]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)	5. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	2,500	I	By: Limited Partnership ⁽¹⁾
Common Stock	9,750	D ⁽²⁾	

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

1. Name and Address of Reporting Person*
GAMCO INVESTORS, INC. ET AL
 (Last) (First) (Middle)
ONE CORPORATE CENTER
 (Street)
RYE NY 10580
 (City) (State) (Zip)

1. Name and Address of Reporting Person*
GABELLI MARIO J
 (Last) (First) (Middle)
C/O GAMCO INVESTORS, INC
ONE CORPORATE CENTER
 (Street)
RYE NY 10580
 (City) (State) (Zip)

1. Name and Address of Reporting Person*
GGCP, INC.
 (Last) (First) (Middle)
140 GREENWICH AVENUE
 (Street)
GREENWICH CT 06830
 (City) (State) (Zip)

(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
Associated Capital Group, Inc.		
(Last)	(First)	(Middle)
ONE CORPORATE CENTER		
(Street)		
RYE	NY	10580
(City)	(State)	(Zip)

Explanation of Responses:

1. GAMCO Investors, Inc. and Associated Capital Group, Inc. have less than a 100% interest in this entity; GGCP, Inc. has less than a 100% interest in GAMCO Investors, Inc. and Associated Capital Group, Inc.; and Mario J. Gabelli has less than a 100% interest in GGCP, Inc. The amount of securities reported as beneficially owned reflects the total amount of securities held by this entity which is greater than the Reporting Persons' indirect pecuniary interests. The Reporting Persons hereby disclaim ownership of these securities in excess of their pecuniary interests.

2. These shares are owned by Associated Capital Group, Inc.

[/s/ Douglas R. Jamieson,](#)
[Attorney-In-Fact for MARIO J.](#)
[GABELLI, GGCP, INC., and](#) [07/02/2018](#)
[ASSOCIATED CAPITAL](#)
[GROUP, INC.](#)

[/s/ Kevin Handwerker,](#)
[Executive VP, General Counsel](#) [07/02/2018](#)
[& Secretary of GAMCO](#)
[INVESTORS, INC.](#)

** 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.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.