# SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

# SCHEDULE 13D

# Under the Securities Exchange Act of 1934 (Amendment No. 16)

Twin Disc, Incorporated (Name of Issuer)

Common Stock (Title of Class of Securities)

901476101

(CUSIP Number)

David Goldman GAMCO Investors, Inc. One Corporate Center Rye, New York 10580-1435 (914) 921-5000

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

June 29, 2018 (Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

 

 CUSIP No. 901476101

 1
 Names of reporting persons

 I.R.S. identification nos. of above persons (entities only)

Gabelli Funds, LLC I.D. No. 13-4044523 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) 2 (b) Sec use only 3 Source of funds (SEE INSTRUCTIONS) Λ 00-Funds of investment advisory clients Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 5 6 Citizenship or place of organization New York Number Of Sole voting power :7 : 331,405 (Item 5) Shares : : 8 Beneficially Shared voting power : Owned : None By Each : 9 Sole dispositive power • Reporting 331,405 (Item 5) : : Person :10 Shared dispositive power With None 11 Aggregate amount beneficially owned by each reporting person 331,405 (Item 5) 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) 13 Percent of class represented by amount in row (11) 2.87% Type of reporting person (SEE INSTRUCTIONS) IA, CO 14 2

CUSIP No. 901476101 1 Names of reporting persons I.R.S. identification nos. of above persons (entities only)

GAMCO Asset Management, Inc. I.D. No. 13-4044521

2	Check the appropriate box if a member of	a group (SEE INSTRUCTIONS)	(a)	
			(b)	
3	Sec use only			
4	Source of funds (SEE INSTRUCTIONS)			
4	00-Funds of investment advisory clients			
5	Check box if disclosure of legal proceeding	s is required pursuant to items 2 (	(d) or 2 (e)	
6	Citizenship or place of organization New York			
	Number Of	: 7	Sole voting power	
	Shares	· :	1,317,303 (Item 5)	
	Beneficially	: 8	Shared voting power	
	Owned	:	None	
	By Each	: 9	Sole dispositive power	
	Reporting	:	1,457,671 (Item 5)	
	Person	:10	Shared dispositive power	
	With		None	
11	Aggregate amount beneficially owned by e	ach reporting person		
	1,457,671 (Item 5)			
12	Check box if the aggregate amount in row (SEE INSTRUCTIONS)	(11) excludes certain shares		
13	Percent of class represented by amount in	row (11)		
	12.62%			
14	Type of reporting person (SEE INSTRUCT IA, CO	ΓIONS)		
			3	

Sec use only

3

CUSIP No. 901476101 1 Names of reporting persons I.R.S. identification nos. of above persons (entities only)

							Gabelli & Company Investment Advisers, Inc.
_		3379374					
	2	Check the appropriate box if a	a membe	er of a gro	up (SEE INSTRUC	TIONS)	

(b)

Source of funds (SEE INSTRUCTIONS) 00 – Client funds

### Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 5

Number Of	: 7	Sole voting power	
Shares	:	2,500 (Item 5)	
Beneficially	:	Shared voting power	
Owned	:	None	
By Each	: : 9	Sole dispositive power	
Reporting	:	2,500 (Item 5)	
Person	: :10		
With	:10	Shared dispositive power	
with	:	None	
Aggregate amount beneficially owned	by each reporting person		
2,500 (Item 5)			
Check box if the aggregate amount in (SEE INSTRUCTIONS)	row (11) excludes certain shares		
Percent of class represented by amoun	nt in row (11)		
0.02%			
Type of reporting person (SEE INSTR	RUCTIONS)		

 

 CUSIP No. 901476101

 1
 Names of reporting persons

 I.R.S. identification nos. of above persons (entities only)

Teton Advisors, Inc. I.D. No. 13-4008049 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) 2 (b) Sec use only 3 Source of funds (SEE INSTRUCTIONS) Λ 00 - Funds of investment advisory client. Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 5 6 Citizenship or place of organization Delaware Number Of Sole voting power :7 : 423,354 (Item 5) Shares : : 8 Beneficially Shared voting power : Owned : None By Each : 9 Sole dispositive power • Reporting 423,354 (Item 5) : : Person :10 Shared dispositive power With None 11 Aggregate amount beneficially owned by each reporting person 423,354 (Item 5) 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) 13 Percent of class represented by amount in row (11) 3.67% Type of reporting person (SEE INSTRUCTIONS) IA, CO 14 5

CUSIP No. 901476101 1 Names of reporting persons

	I.R.S. identification nos. of above persons	(entities only)		
	Check the appropriate box if a member o	f a group (SEE INSTRUCTIONS) (a)	GGCP, Inc.	I.D. No. 13-3056041
2	Check the appropriate box if a member o	r a group (SEE INSTRUCTIONS) (a)		
		(b)		
3	Sec use only			
4	Source of funds (SEE INSTRUCTIONS)			
•	None			
5	Check box if disclosure of legal proceedin	gs is required pursuant to items 2 (d) or 2 (e)		
5	Check box it disclosure of regal proceeding			
6	Citizenship or place of organization			
U	Wyoming			
		-	01	
	Number Of	: 7	Sole voting power	
	Shares	:	None (Item 5)	
	Beneficially	: 8	Shared voting power	
	Owned	:		
		:	None	
	By Each	: 9	Sole dispositive power	
	Reporting	:	None (Item 5)	
	Person	:10	Shared dispositive power	
		:	Shared dispositive power	
	With	:	None	
11	Aggregate amount beneficially owned by	each reporting person		
	None (Item 5)			
	· · ·			
	Check box if the aggregate amount in row (SEE INSTRUCTIONS) X	v (11) excludes certain shares		
12	(SEE INSTRUCTIONS) X			
13	Percent of class represented by amount in	1 row (11)		
10				
	0.00%			
14	Type of reporting person (SEE INSTRUC	CTIONS)		
	HC, CO			
			6	

CUSIP N	lo. 901476101			
1	Names of reporting persons			
	I.R.S. identification nos. of above per-	sons (entities only)	Associated Constant Constant	I.D.
	No. 47-3965991		Associated Capital Group, Inc.	I.D.
		er of a group (SEE INSTRUCTIONS)		(a)
			(b)	
3	Sec use only			
4	Source of funds (SEE INSTRUCTIO) WC	NS)		
5	Check box if disclosure of legal proce	edings is required pursuant to items 2 (d)	or 2 (e)	
6	Citizenship or place of organization Delaware			
	Number Of	:7	Sole voting power	
	Shares	:	9,750 (Item 5)	
	Beneficially	: 8	Shared voting power	
	Owned	:	None	
	By Each	:9	Sole dispositive power	
	Reporting	:	9,750 (Item 5)	
	Person	: :10	Shared dispositive power	
	With	:	None	
11	Aggregate amount beneficially owned	: I by each reporting person		
	9,750 (Item 5)			
12	Check box if the aggregate amount in (SEE INSTRUCTIONS) X	row (11) excludes certain shares		
13	Percent of class represented by amou	nt in row (11)		
	0.08%			
14	Type of reporting person (SEE INST) HC, CO	RUCTIONS)		

CUSIP No. 901476101 1 Names of reporting persons I.R.S. identification nos. of above persons (entities only)

# 12 4007962

Sec use only

13-4007862	
Check the appropriate box if a member of a group (SEE INSTRUCTION	S) (a)

(b)

GAMCO Investors, Inc.

### Source of funds (SEE INSTRUCTIONS) 4 None

### Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) 5

6	Citizenship or place of organization		
	Delaware		
	Number Of	:7	Sole voting power
	Shares	:	None (Item 5)
	Beneficially	: 8	Shared voting power
	Owned	:	None
	By Each	: : 9	Sole dispositive power
	Reporting	:	None (Item 5)
	Person	: :10	Shared dispositive power
	With		None
1	Aggregate amount beneficially owned by	each reporting person	
	None (Item 5)		
2	Check box if the aggregate amount in rov (SEE INSTRUCTIONS) X	v (11) excludes certain shares	
3	Percent of class represented by amount in	n row (11)	
	0.00%		
4	Type of reporting person (SEE INSTRUC HC, CO	CTIONS)	
			8

CUSIP No. 901476101 1 Names of reporting persons I.R.S. identification nos. of above persons (entities only)

	I.R.S. Identification nos. of above pers	(childes only)	Mario J. Gabelli	
2	Check the appropriate box if a memb	er of a group (SEE INSTRUCTIONS)		(a)
			(b)	
3	Sec use only			
3	-			
4	Source of funds (SEE INSTRUCTION None	NS)		
5	Check box if disclosure of legal procee	edings is required pursuant to items 2 (d) or 2 (d	:)	
6	Citizenship or place of organization USA			
	Number Of	:7	Sole voting power	
	Shares		None (Item 5)	
	Beneficially	: 8	Shared voting power	
	Owned		None	
	By Each	:9	Sole dispositive power	
	Reporting	:	None (Item 5)	
	Person	:10	Shared dispositive power	
	With	:	None	
1	Aggregate amount beneficially owned	by each reporting person		
	None (Item 5)			
12	Check box if the aggregate amount in (SEE INSTRUCTIONS) X	row (11) excludes certain shares		
13	Percent of class represented by amoun	nt in row (11)		
	0.00%			
4	Type of reporting person (SEE INSTF IN	RUCTIONS)		

## Item 1.

This Amendment No. 16 to Schedule 13D on the Common Stock of Twin Disc, Incorporated (the "Issuer") is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D") which was originally filed on August 25, 2011. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meanings as set forth in the Schedule 13D.

### Item 2. Identity and Background

# Item 2 to Schedule 13D is amended, in pertinent part, as follows:

Security and Issuer

This statement is being filed by Mario J. Gabelli ("Mario Gabelli") and various entities which he directly or indirectly controls or for which he acts as chief investment officer. These entities, except for LICT Corporation ("LICT), CIBL, Inc. ("CIBL") and ICTC Group, Inc. ("ICTC"), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds. Certain of these entities may also make investments for their own accounts.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. ("GGCP"), GGCP Holdings LLC ("GGCP Holdings"), GAMCO Investors, Inc. ("GBL"), Associated Capital Group, Inc. ("AC"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli & Company Investment Advisers, Inc. ("GCIA"), G.research, LLC ("G.research"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), MJG-IV Limited Partnership ("MJG-IV"), Mario Gabelli, LICT, CIBL and ICTC. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended ("Advisers Act"). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GCIA, a wholly owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GCIA may purchase or sell securities for its own account. GCIA is a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, Gabelli Capital Structure Arbitrage Fund Limited, Gabelli Intermediate Credit Fund L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., and Gabelli Multimedia Partners, L.P.

G.research, a wholly owned subsidiary of GCIA, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The Gabelli Global Content & Connectivity Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The Gabelli International Small Cap Fund, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The GAMCO Mathers Fund, The Gabelli Focus Five Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli ESG Fund, Inc., The Gabelli Healthcare & Wellness Rx Trust, The Gabelli Global Small and Mid Cap Value Trust, Gabelli Value Plus+ Trust, Gabelli Merger Plus+ Trust, The Gabelli Go Anywhere Trust, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd. (collectively, the "Funds"), which are registered investment companies. Gabelli Funds is also the investment adviser to the Gabelli Media Mogul NextShares, the Gabelli Food of All Nations NextShares, RBI NextShares, and The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mites<sup>am</sup> Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, The TETON Westwood Mid-Cap Equity Fund, and The TETON Westwood Intermediate Bond Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP. The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is the Chief Executive Officer, a director, and substantial shareholder of LICT.

ICTC is a holding company with subsidiaries in voice, broadband and other telecommunications services, primarily in the rural telephone industry, ICTC makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of ICTC

CIBL is a holding company with interests in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL.

Mario Gabelli is the controlling stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. He is the Executive Chairman of AC. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton.

MJG-IV is a family partnership in which Mario Gabelli is the general partner. Mario Gabelli has less than a 100% interest in MJG-IV. MJG-IV makes investments for its own account. Mario Gabelli disclaims ownership of the securities held by MJG-IV beyond his pecuniary interest.

The Reporting Persons do not admit that they constitute a group. GAMCO is a New York corporation and GBL, AC, GCIA, and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. G.research is a Delaware limited liability company having its principal offices at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501. ICTC Group Inc. is a Delaware corporation having its principal place of business as 556 Main Street, Nome, North Dakota 58062.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference.

(d) – Not applicable.

purchase the additional Securities reported by it.

(e) - Not applicable.

(f) – Reference is made to Schedule I hereto.

Item 3.

Item 5

## Source and Amount of Funds or Other Consideration Item 3 to Schedule 13D is amended, in pertinent part, as follows:

The Reporting Persons used an aggregate of approximately \$3,325,641 to purchase the additional Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO and Gabelli Funds used approximately \$2,034,437 and \$172,158, respectively, of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the additional Securities for such clients. Teton Advisors used approximately \$1,119,046 of funds of investment advisory clients to

# Interest In Securities Of The Issuer

## Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 2,224,680 shares, representing 19.26% of the 11,551,285 shares outstanding as reported in the Issuer's most recently filed Form 10-Q for the quarterly period ended March 30, 2018. The Reporting Persons beneficially own those Securities as follows: Shares of % of Class of

Name	Common Stock	Common
GAMCO	1,457,671	12.62%
Gabelli Funds	331,405	2.87%
Teton Advisors	423,354	3.67%
GCIA	2,500	0.02%
AC	9,750	0.08%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GCIA is deemed to have beneficial ownership of the Securities owned

beneficially by G.research. AC, GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation. (b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have authority to vote 140,368 of the reported shares, (ii) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (iii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iv) the power of Mario Gabelli, AC, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference. (e) Not applicable.

Signature After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct. Dated: July 2, 2018

> GGCP, INC. MARIO J. GABELLI

By:<u>/s/ David Goldman</u> David Goldman Attorney-in-Fact

TETON ADVISORS, INC. GABELLI FUNDS, LLC

By:<u>/s/ David Goldman</u> David Goldman General Counsel – Gabelli Funds, LLC Counsel-Teton Advisors, Inc.

GAMCO INVESTORS, INC.

By:<u>/s/ Kevin Handwerker</u> Kevin Handwerker General Counsel & Secretary – GAMCO Investors, Inc.

ASSOCIATED CAPITAL GROUP, INC. GAMCO ASSET MANAGEMENT INC. GABELLI & COMPANY INVESTMENT ADVISERS, INC.

By:/s/ Douglas R. Jamieson Douglas R. Jamieson President & Chief Executive Officer – Associated Capital Group, Inc. President – GAMCO Asset Management Inc. President – Gabelli & Company Investment Advisers, Inc.

## SCHEDULE I Information with Respect to Executive Officers and Directors of the Undersigned

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company Investment Advisers, Inc., G.research, LLC, Teton Advisors, Inc., Associated Capital Group, Inc. or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

GAMCO Investors, Inc. Directors:

GAMCO Investors, Inc. Directors:	
Edwin L. Artzt	Former Chairman and Chief Executive Officer Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202
Raymond C. Avansino	Chairman & Chief Executive Officer E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501
Leslie B. Daniels	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Elisa M. Wilson	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Eugene R. McGrath	Former Chairman and Chief Executive Officer Consolidated Edison, Inc. 4 Irving Place New York, NY 10003
Robert S. Prather	President & Chief Executive Officer Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327
Officers: Mario J. Gabelli	Chairman and Chief Executive Officer
Henry G. Van der Eb	Senior Vice President
Bruce N. Alpert	Senior Vice President
Agnes Mullady	Senior Vice President
Kevin Handwerker	Executive Vice President, General Counsel and Secretary
GAMCO Asset Management Inc. Directors: Douglas R. Jamieson Regina M. Pitaro William S. Selby	
Officers:	
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer – Value Portfolios
Douglas R. Jamieson	President, Chief Operating Officer and Managing Director
David Goldman	General Counsel, Secretary & Chief Compliance Officer
Gabelli Funds, LLC Officers:	
Mario J. Gabelli	Chief Investment Officer – Value Portfolios
Bruce N. Alpert	Executive Vice President and Chief Operating Officer
Agnes Mullady	President and Chief Operating Officer – Open End Fund Division
David Goldman	General Counsel
Gabelli Foundation, Inc. Officers:	
Mario J. Gabelli	Chairman, Trustee & Chief Investment Officer
Elisa M. Wilson	President
Marc Gabelli	Trustee
Matthew R. Gabelli	Trustee
Michael Gabelli	Trustee
MJG-IV Limited Partnership Officers:	
Mario J. Gabelli	General Partner

GGCP, Inc. Directors:	
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli	President – GGCP, Inc.
Matthew R. Gabelli	Vice President – Trading G.research, Inc. One Corporate Center Rye, NY 10580
Michael Gabelli	President & COO Gabelli & Partners, LLC One Corporate Center Rye, NY 10580
Frederic V. Salerno	Chairman Former Vice Chairman and Chief Financial Officer Verizon Communications
Vincent S. Tese	Executive Chairman – FCB Financial Corp
Officers: Mario J. Gabelli Marc Gabelli Silvio A. Berni	Chief Executive Officer and Chief Investment Officer President Vice President, Assistant Secretary and Controller
GGCP Holdings LLC Members:	
GGCP, Inc.	Manager and Member
Mario J. Gabelli	Member

Stephen G. Bondi	Chairman of the Board
Nicholas F. Galluccio	Chief Executive Officer and President
Vincent J. Amabile	
John Tesoro	
fficers:	
Nicholas F. Galluccio	See above
Michael J. Mancuso	Chief Financial Officer
Tiffany Hayden	Secretary

rectors: Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc.	
Millos, Gloch	Chairman & Chief Executive Officer of GAMCO Investors, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, L	
Richard L. Bready	Former Chairman and Chief Executive Officer Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903	
Marc Gabelli	President – GGCP, Inc.	
Douglas R. Jamieson	President and Chief Executive Officer	
Bruce Lisman	Former Chairman - JP Morgan – Global Equity Division	
Daniel R. Lee	Chief Executive Officer Full House Resorts, Inc. 4670 South Ford Apache Road, Suite 190 Las Vegas, NV 89147	
Salvatore F. Sodano	Vice Chairman of the Board	
Frederic V. Salerno	See above	
ficers: Mario J. Gabelli	Executive Chairman	
Douglas R. Jamieson	President and Chief Executive Officer	
Francis J. Conroy	Interim Chief Financial Officer	
Kevin Handwerker	Executive Vice President, General Counsel and Secretary	
David Fitzgerald	Assistant Secretary	
belli & Company Investment Advisers, Inc. rectors:		
Douglas R. Jamieson		
ficers: Douglas R. Jamieson	Chief Executive Officer and President	
- Kevin Handwerker	Executive Vice President, General Counsel and Secretary	
David Fitzgerald	Assistant Secretary	
research, LLC		
ficers:		
Cornelius V. McGinity	President	
Maria Gigi	Controller and Financial Operations Principal	
Bruce N. Alpert	Vice President	
Douglas R. Jamieson	Secretary	
Kevin Handwerker	Assistant Secretary	
David Fitzgerald	Assistant Secretary	

SCHEDULE II INFORMATION WITH RESPECT TO TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1) SHARES PURCHASED AVERAGE DATE SOLD(-) PRICE(2)

COMMON STOCK-TWIN DISC, INC.

GABELLI & COMPANY INVESTMENT ADVISERS, INC. 5/07/18 500- 28.2960

5/0//10	300-	20.2900		
GAMCO ASSET M.				
6/29/18	3,368	24.6500		
6/29/18	4,000	24.7000		
6/29/18	1,000-	24.6839		
6/28/18	2,799	24.6500		
6/27/18	1,133	24.6913		
6/27/18	5,000	24.6301		
6/26/18	3,068	24.9131		
6/25/18	500	25.0000		
6/22/18	1,000	24.9512		
6/22/18	1,200	25.0430		
6/21/18	700	25.2129		
6/21/18	6,000	25.2125		
6/20/18	938	25.2489		
6/19/18	200	25.2475		
6/19/18	3,100-	*DO		
6/18/18	500	25.6474		
6/15/18	3,793	26.0082		
6/14/18	500	26.6000		
6/14/18	1,207	26.1416		
6/05/18	958	27.4000		
6/04/18	6,042	27.3846		
6/04/18	1,500	27.6199		
6/04/18	2,000	27.5400		
5/31/18	4,000	28.1868		
5/29/18	2,900	28.8869		
5/29/18	2,959	28.6000		
5/25/18	4,801	28.6000		
5/25/18	1,000	28.6541		
5/24/18	2,240	28.0000		
5/23/18	2,000	28.9500		
5/15/18	1,000	28.2500		
	3,300	28.3170		
5/11/18	800-			
5/11/18		28.4353		
5/11/18	400	28.4900		
5/11/18	2,000	28.3366		
5/07/18	400	26.2950		
5/07/18	1,773	26.4500		
5/04/18	583	22.2500		
5/04/18	2,200-	22.6981		
5/03/18	375	22.2500		
5/02/18	269	21.9200		
TETON ADVISORS, INC.				
6/28/18	5,800	24.7124		
6/15/18	1,500	25.7945		
6/14/18	1,500	25.9380		
6/12/18	2,000	27.0500		
6/12/18	2,000	26.5000		
6/07/18	3,623	28.4453		
6/06/18	1,931	28.4350		
		29.2630		
5/21/18	2,000			
5/16/18	3,000	28.6803		
5/11/18	10,000	28.2985		
5/10/18	1,000	27.4270		
5/09/18	1,101	28.2271		
5/07/18	3,900	26.4243		
GABELLI FUNDS,	LLC.			
GABELLI SMALL CAP GROWTH FUND				
5/30/18	1,586	28.8353		
5/29/18	3,414	28.8738		
GABELLI GO AN				
6/05/18	1,000	27.8500		
0,00,10	1,000	27.00000		

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NASDAQ.

(2) PRICE EXCLUDES COMMISSION.

(\*) RESULTS IN CHANGE OF DISPOSITIVE POWER AND BENEFICIAL OWNERSHIP.