

TWIN DISC, INC.—Stock Split Frequently Asked Questions

October 30, 2007 – Twin Disc, Inc. recently announced that its Board of Directors has approved a 2-for-1 stock split to shareholders of record at the close of business on December 10, 2007. On December 31, 2007, stockholders of record will receive one additional share of common stock for every share of common stock held on the record date.

1. What are the “Record Date”, “Distribution Date” and “Ex-Distribution Date” in a stock split?

“Record Date” is the date on which stockholders “of record” are determined. Stockholders of record will be the only stockholders entitled to additional common stock as a result of the stock split. The Record Date for this transaction is December 10, 2007.

“Distribution Date” is the date on which stockholders of record are to receive their additional shares of common stock. The Distribution Date for this transaction is December 31, 2007.

“Ex-Distribution Date” is the date on which the quoted price of Twin Disc’s common stock has been revised to reflect the stock split. The Ex-Distribution Date for this transaction is January 2, 2008.

2. What if I buy or sell Twin Disc stock after the Record Date and on or before the Distribution Date?

A stockholder who sells his or her shares during the period between the Record Date and the Distribution Date will receive the price at which the market is then trading, without regard to the future effect of the distribution. A stockholder who acquires shares during this period and maintains ownership of those shares until the Distribution Date will receive one additional share for each share acquired. For additional information on the process for effectuating these transactions, please contact your broker. If you are buying shares between the Record Date and Distribution Date directly through the Company’s transfer agent, Mellon Investor Services, you may call Mellon at 1-800-830-2614 for information concerning how you will be credited with additional shares as of the Distribution Date.

3. Will I receive a stock certificate for the new shares of Twin Disc stock?

No. If you hold physical stock certificate(s), you will receive your stock split shares in book-entry form under the Direct Registration System (“DRS”) rather than in the form of a stock certificate. This means that instead of receiving a physical stock certificate, your shares will be credited to an account registered in your name that is maintained by our transfer agent, Mellon Investor Services. As a result, you will have full ownership of your additional shares without the responsibility of holding the actual certificates. A DRS Transaction Statement, along with a Q & A for DRS transactions, will be mailed to you and is your confirmation; it indicates the number of additional shares you own as a result of the split. Keep it with your existing stock certificates and other important documents as a record of your ownership. Stock certificates in your

possession are still valid and will still represent the number of shares indicated on the certificate. However, because lost stock certificates are costly to replace, you may wish to send your certificates to the transfer agent for deposit and safekeeping against loss. You may send your existing certificates by traceable mail to: ***Mellon Investor Services; Twin Disc Inc Stock Transfer; 480 Washington Blvd, Jersey City, NJ 07310.***

If your shares are held in a brokerage account, your broker, working with Twin Disc's transfer agent, will see that your Twin Disc stock holdings are properly adjusted for the stock split. Your new split adjusted balance will appear on the statements you receive from your broker.

4. How do I access my shareholder account at Mellon Investor Services?

You may access your shareholder account online at www.melloninvestor.com/isd or via telephone by calling 1-800-839-2614. For your safety and security, tax identification (social security) numbers are no longer used for account access. Please reference your dividend check stub or the statement received for your share distribution and utilize the twelve digit ***Investor Identification*** number provided as your unique account access number.

5. Will the stock split affect the cost basis of my Twin Disc stock?

Yes, your per-share cost basis should be cut in half as a result of this split. However, we recommend you consult your tax advisor for any tax questions you may have regarding the stock split or your shares.

6. What is the income tax impact of the stock split?

Generally, there should be no income tax ramifications to U.S. resident stockholders as a result of the split. However, you should consult your own tax advisor for advice on the impact this may have on your personal tax situation, particularly if you are not a U.S. resident stockholder.