

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

## POST-EFFECTIVE AMENDMENT NO. 1 TO

## FORM S-8

## REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

TWIN DISC, INCORPORATED

(Exact name of issuer as specified in its charter)

Wisconsin

39-0667110(State of other jurisdiction of  
incorporation or organization)(IRS Employer  
Identification No.)1328 Racine Street, Racine, Wisconsin  
(Address of Principal Executive Offices)53403  
(Zip Code)Twin Disc, Incorporated – The Accelerator 401(k) Savings Plan (Full title of the plan)Thomas E. Valentyn, 1328 Racine Street, Racine, Wisconsin 53403 (Name and address of agent for service)(262) 638-4000

(Telephone number, including area code, of agent for service)

**EXPLANATORY NOTE TO  
POST-EFFECTIVE AMENDMENT NO. 1**

On October 23, 2007, the Board of Directors of Twin Disc Inc. (“Company”) authorized a two-for-one stock split of the Company’s outstanding common stock. (“2007 Stock Split”) Under the terms of the 2007 Stock Split, record holders of Twin Disc’s common stock at the close of business on December 10, 2007 (“Record Date”) will receive one additional share of common stock for every share of Company common stock owned as of the Record Date. The additional shares resulting from the split will be issued in book-entry form on the distribution date of December 31, 2007.

The Company files this Post-Effective Amendment No. 1 (“Post-Effective Amendment”) in accordance with Instruction E on Form S-8. This Post-Effective Amendment relates to and incorporates by reference the Registration on Form S-8 (No. 333-99229), filed with the Securities and Exchange Commission (“SEC”) on September 9, 2002 (“Registration Statement”) Pursuant to the Registration Statement, the Company registered 100,000 shares of Twin Disc Common Stock, without par value, (“Common Stock”), to be offered and sold in connection with the Twin Disc, Incorporated – The Accelerator 401(k) Plan (“Plan”).

This Post-Effective Amendment is filed under SEC Rule 416 (b) to reflect the change in the number of shares of the Company’s Common Stock registered under the Registration Statement as a result of the 2007 Stock Split, from 100,000 to 200,000. In addition, this Post-Effective Amendment No. 1 covers any additional shares of the Company’s Common Stock that would automatically issue to prevent a dilution resulting from any future stock splits, stock dividends or similar transactions, pursuant to SEC Rule 416.

**PART II****INFORMATION REQUIRED IN THE REGISTRATION STATEMENT****Item 5. Interests of Named Experts and Counsel**

The legality of the registration of the shares of Common Stock has been approved by the law firm of von Briesen and Roper, s.c., counsel for the Company.

**Item 8. Exhibits**

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing this Post-Effective Amendment No. 1 to Form S-8, and has duly caused this Post-Effective Amendment No. 1 to Form S-8 to be signed on behalf its behalf by the undersigned, thereunto duly authorized, in the City of Racine, State of Wisconsin, on December 14, 2007.

### INCORPORATED

TWIN DISC,

THOMAS E VALENTYN

Valentyn,  
Counsel and Secretary

&nb sp;           By: /s/  
;                   Thomas E.  
&nbs p;           General

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Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to Form S-8 has been signed by the following persons, in the capacities and on the dates indicated.

#### Principal Executive Officer:

By: /s/ MICHAEL E. BATTEN

Michael E. Batten  
Chairman, President and  
Chief Executive Officer  
Date: December 14, 2007

#### Directors:\*

John H. Batten  
Michael E. Batten  
John A. Mellowes  
Malcolm F. Moore  
David B. Rayburn  
Harold M. Stratton II  
David L. Swift  
David R. Zimmer

#### Principal Financial Officer:

By: /s/ CHRISTPHER J. EPERJESY

Christopher J. Eperjesy  
Vice President – Finance, Chief Financial  
Officer and Treasurer  
Date: December 14, 2007

\*By: /s/ THOMAS E. VALENTYN

Thomas E. Valentyn  
Attorney-in-Fact  
Date: December 14, 2007

#### Principal Accounting Officer:

By: /s/ JEFFREY S. KNUTSON

Jeffrey S. Knutson  
Corporate Controller  
Date: December 14, 2007

Pursuant to the requirements of the Securities Act of 1933, the members of the Committee which administers the Plan have caused this registration statement to be signed on behalf of the Plan by the undersigned, thereunto duly authorized, in the City of Racine, State of Wisconsin, on this 6th day of September, 2002.

**TWIN DISC, INCORPORATED -  
THE ACCELERATOR 401(K)  
SAVINGS PLAN**

By: /s/ DENISE L. WILCOX

Denise L. Wilcox  
Vice President – Human Resources  
Date: December 14, 2007

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By: /s/ CHRISTOPHER J. EPERJESY  
Christopher J. Eperjesy  
Vice President – Finance, Chief Financial  
Officer and Treasurer  
Date: December 14, 2007

By: /s/ DEAN J. BRATEL  
Dean J. Bratel  
Vice President – Engineering  
Date: December 14, 2007

### EXHIBIT INDEX

Exhibit Number	Description
*5a)	Opinion of von Briesen & Roper, s.c., regarding the validity of original issuance securities
*23	Consent of Independent Accountants
*24	Power of Attorney (included as part of the signature page of this Registration Statement)

\* Filed herewith

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December 18, 2007

**VIA E-MAIL AND FEDERAL EXPRESS**

The Board of Directors  
Twin Disc, Incorporated  
1328 Racine Street  
Racine, WI 53403

Gentlemen:

This firm is counsel for Twin Disc, Incorporated (the "Company"), which is the registrant in a Post-Effective Amendment to Form S-8 (the "Post-Effective Amendment") to be filed with the Securities and Exchange Commission under the Securities Act of 1933 for the registration of 100,000 additional shares of the Company's common stock, no par value per share (the "Shares"), to be offered and sold pursuant to the Twin Disc, Incorporated – The Accelerator 401(k) Savings Plan (the "Plan"). The Shares are being registered pursuant to the Post-Effective Amendment to reflect the December 31, 2007, 2-for-1 stock split of the Company's common stock.

As counsel, we are familiar with the actions taken by the Company in connection with the authorization of the Shares. We have examined such records and other documents as we have deemed necessary for the opinions hereinafter expressed.

Based upon the foregoing, and having regard to legal considerations that we deem relevant, we are of the opinion that the Shares described in the Post-Effective Amendment, will be, when sold, legally issued by the Company, fully paid and non-assessable, subject to the personal liability that may be imposed on shareholders by former Section 180.0622(2)(b) of the Wisconsin Business Corporation Law for debts incurred prior to June 14, 2006 (for debts incurred on or after such date, Section 180.0622(2)(b) has been repealed) owing to employees for services performed, but not exceeding six months service in any one case.

We hereby consent to the inclusion of this opinion as an exhibit to the Post-Effective Amendment.

Very truly yours,

von BRIESEN & ROPER, s.c.

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated September 13, 2007 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in Twin Disc, Incorporated's Annual Report on Form 10-K for the year ended June 30, 2007.

/s/ PRICEWATERHOUSECOOPERS LLP

PricewaterhouseCoopers LLP  
Milwaukee, WI  
December 17, 2007

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