SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 10)

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
August 12, 2016 (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 .

1

1	Names of reporting persons I.R.S. identification nos. of above pers	ons (entities only)		
			Gabelli Funds, LLC I.D. No. 13-4044523	
2	Check the appropriate box if a memb	er of a group (SEE INSTRUCTIONS) (a)		
		(b)		
3	Sec use only			
4	Source of funds (SEE INSTRUCTION 00-Funds of investment advisory clic			
5	Check box if disclosure of legal proceed	edings 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	: :	311,000 (Item 5)	
	Beneficially	: : 8	Shared voting power	
	Owned :		None	
	By Each	<u>:</u> : 9	Sole dispositive power	
	Reporting	: :	311,000 (Item 5)	
	Person	: :10	Shared dispositive power	
	With	: :	None	
11	Aggregate amount beneficially owned	: by each reporting person		
	311,000 (Item 5)			
	311,000 (Rein 3)			
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)			
13	Percent of class represented by amoun	nt in row (11)		
	2.74%			
14	Type of reporting person (SEE INSTF IA, CO	RUCTIONS)		

CUSIP No. 901476101

CUSIP	No. 901476101				
1	Names of reporting persons	(ee 1)			
	I.R.S. identification nos. of above pers	ons (entities only)	GAMCO Asset Management, Inc. I.D. No. 13-4044521		
2	Check the appropriate box if a member	er of a group (SEE INSTRUCTIONS) (a)			
		(b)			
3	Sec use only				
4	Source of funds (SEE INSTRUCTION				
	00-Funds of investment advisory clien	its			
5	Check box if disclosure of legal procee	edings 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	:	1,020,526 (Item 5)		
	Beneficially	: 8	Shared voting power		
	Owned	: :	None		
		:	None		
	By Each	: 9	Sole dispositive power		
	Reporting	: :	1,108,526 (Item 5)		
	Person	<u>:</u>			
		:10 :	Shared dispositive power		
	With	:	None		
11	Aggregate amount beneficially owned	hy each reporting person			
		by cuch reporting person			
	1,108,526 (Item 5)				
12	Check box if the aggregate amount in	row (11) excludes certain shares			
	(SEE INSTRUCTIONS)				
13	Percent of class represented by amoun	t in row (11)			
	9.77%				
14	Type of reporting person (SEE INSTR IA, CO	(UCTIONS)			
	11,00				

	No. 901476101		
1	Names of reporting persons I.R.S. identification nos. of above person	ns (entities only)	
	•		Teton Advisors, Inc. I.D. No. 13-4008049
2	Check the appropriate box if a membe	of a group (SEE INSTRUCTIONS) (a)	
		(b)	
3	Sec use only		
4	Source of funds (SEE INSTRUCTION 00 – Funds of investment advisory clien		
5		lings is required pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of organization		
	Delaware		
	Number Of	: 7 :	Sole voting power
	Shares	: :	299,000 (Item 5)
	Beneficially	: 8	Shared voting power
	Owned	: :	None
	By Each	: 9	Sole dispositive power
	Reporting	: :	299,000 (Item 5)
	Person	:10	Shared dispositive power
	With	: :	None
11	Aggregate amount beneficially owned l	y each reporting person	
	299,000 (Item 5)		
12	Check box if the aggregate amount in a (SEE INSTRUCTIONS)	ow (11) excludes certain shares	
13	Percent of class represented by amount	in row (11)	
	2.63%		
14	Type of reporting person (SEE INSTRUCTIONS) IA, CO		

CUSIP 1	No. 901476101 Names of reporting persons			
	I.R.S. identification nos. of above person	ons (entities only)		
2	Check the appropriate box if a membe	r of a group (SEE INSTRUCTIONS) (a)	Gabelli Securities, Inc.	I.D. No. 13-3379374
		, , ,		
			(b)	
3	Sec use only			
4	Source of funds (SEE INSTRUCTION 00 – Client funds	S)		
5	Check box if disclosure of legal proceed	dings is required pursuant to items 2 (d) or 2	2 (e)	
6	Citizenship or place of organization Delaware			
	Number Of	:7	Sole voting power	
	Shares	: : :	700 (Item 5)	
	Beneficially	: 8	Shared voting power	
	Owned	: :	None	
	By Each	<u>:</u> : 9	Sole dispositive power	
	Reporting	: :	700 (Item 5)	
	Person	:10	Shared dispositive power	
	With	: : :	None	
11	Aggregate amount beneficially owned l	-		
	700 (Item 5)			
12	Check box if the aggregate amount in a (SEE INSTRUCTIONS)	ow (11) excludes certain shares		
13	Percent of class represented by amount	in row (11)		
	0.01%			
14	Type of reporting person (SEE INSTR HC, CO, IA	UCTIONS)		
			5	
			-	

CUSIP N	No. 901476101 Names of reporting persons							
-	I.R.S. identification nos. of above pers	sons (entities only)						
			GGCP, Inc.	I.D. No. 13-				
	3056041	f (CEE DICEPLICATIONS)						
2	Check the appropriate box if a member	er of a group (SEE INSTRUCTIONS) (a)					
			(b)					
3	Sec use only							
4	Source of funds (SEE INSTRUCTION	NS)						
	None	None						
5	Check box if disclosure of legal proceed	edings is required pursuant to items 2 (d)	or 2 (e)					
6	Citizenship or place of organization							
	Wyoming							
	Number Of	:7	Sole voting power					
	Shares	: :	None (Item 5)					
	Beneficially : 8 :		Shared voting power					
			••					
	Owned By Each	: :	None					
		: 9	Sole dispositive power					
	Reporting : : : : : : : : : : : : : : : : : : :		None (Item 5)					
			Shared dispositive power					
	With	:	None					
		• •	None					
11	Aggregate amount beneficially owned	by each reporting person						
	None (Item 5)							
	Check box if the aggregate amount in (SEE INSTRUCTIONS) X	row (11) excludes certain shares						
12	()							
13	Percent of class represented by amour	nt in row (11)						
	0.00%							

Type of reporting person (SEE INSTRUCTIONS) HC, CO

CUSIP No. 901476101

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only) Associated Capital Group, Inc. I.D. No. 47-3965991 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) (b) Sec use only Source of funds (SEE INSTRUCTIONS) WC Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) Citizenship or place of organization Delaware Number Of : 7 Sole voting power 9,750 (Item 5) Shares : 8 Beneficially Shared voting power Owned : : 9 By Each Sole dispositive power Reporting 9,750 (Item 5) :10 Person Shared dispositive power With None Aggregate amount beneficially owned by each reporting person 9,750 (Item 5) Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X 12 Percent of class represented by amount in row (11) 0.09% Type of reporting person (SEE INSTRUCTIONS) HC, CO

CUSIP	No. 901476101					
1	Names of reporting persons					
	I.R.S. identification nos. of above persor	as (entities only)				
	42 400 700		GAMCO Investors, Inc.	I.D. No.		
	13-4007862 Check the appropriate box if a member	of a group (SEE INSTRUCTION	2) (2)			
	спеск тне арргоргіате оох п а шешоег	of a group (SEE INSTRUCTION) (d)			
			(b)			
3	Sec use only					
4	Source of funds (SEE INSTRUCTIONS	5				
•	None	,				
5	Check box if disclosure of legal proceedi	ings is required pursuant to item	2 (d) or 2 (e)			
6	Citizenship or place of organization					
ŭ	Delaware					
	Number Of	: 7	Sole voting power			
	Shares	: :	None (Item 5)			
	Sildres	:	None (Item 5)			
	Beneficially	: 8	Shared voting power			
		:				
	Owned	:	None			
	By Each	: 9	Cala dispositiva payay			
	_y	: 9	Sole dispositive power			
	Reporting Person	:	None (Item 5)			
		<u>:</u>				
	rerson	:10	Shared dispositive power			
	With	:	None			
		:	Hone			
11	Aggregate amount beneficially owned by each reporting person					
	None (Item 5)					
	Check box if the aggregate amount in ro	ow (11) excludes certain shares				
12	(SEE INSTRUCTIONS) X					
13	Percent of class represented by amount	in row (11)				
13	referred of class represented by amount	m 10w (11)				
	0.00%					
14	Type of reporting person (SEE INSTRU	(CTIONS)				
	HC, CO					

CUSIP	No. 901476101					
1	Names of reporting persons					
	I.R.S. identification nos. of above pers	ons (entities only)				
			Mario J. Gabelli			
2	Check the appropriate box if a member	er of a group (SEE INSTRUCTIONS)		(a)		
			(h)			
		'	(b)			
3	Sec use only					
	See ase only					
4	Source of funds (SEE INSTRUCTION	NS)				
	None					
5	Check box if disclosure of legal proceed	edings is required pursuant to items 2 (d) or 2 (e	e)			
	Citizenship or place of organization					
U	USA					
	00.1					
	Number Of	:7	Sole voting power			
		:				
	Shares	:	None (Item 5)			
	p C: II	:				
	Beneficially	: 8	Shared voting power			
	Owned	: :	None			
		:				
	By Each	: 9	Sole dispositive power			
		:				
	Reporting	:	None (Item 5)			
	Person	:				
	i cison	:10	Shared dispositive power			
	With	: :	None			
		: :	None			
11	Aggregate amount beneficially owned	by each reporting person				
	35 0	7 1 01				
	None (Item 5)					
	Check box if the aggregate amount in	row (11) excludes certain shares				
12	(SEE INSTRUCTIONS) X					
13	Percent of class represented by amoun	nt in row (11)				
13	research of class represented by alliqui	Percent of class represented by amount in row (11)				
	0.00%					
14	Type of reporting person (SEE INSTE	RUCTIONS)				
	IN					

Item 1. Security and Issuer

This Amendment No. 10 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:

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 Securities, Inc. ("GSI"), 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.

GÁMCO, 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.

GSI, a majority-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, GSI may purchase or sell securities for its own account. GSI 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., Gabelli Japanese Value Partners L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., GAMCO Long/Short Equity Fund, L.P., Gabelli Multimedia Partners, L.P. Gabelli International Gold Fund Limited and Gabelli Green Long/Short Fund, L.P.

G.research, a wholly-owned subsidiary of GSI, 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

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 GAMCO Global Telecommunications 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 GAMCO Global Opportunity 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, 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 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 Mitessm Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, and The TETON Westwood Mid-Cap Equity 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 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 and Chief Executive Officer 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 and G.research are New York corporations and GBL, AC, GSI, 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. 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.
- (e) Not applicable.
- (f) Reference is made to Schedule I hereto.

Item 3.

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 \$1,139,046 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 \$917,017 and \$162,965, 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 \$59,064 of funds of investment advisory clients to purchase the additional Securities reported by it.

Item 5. 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 1,728,976 shares, representing 15.23% of the 11,350,174 shares outstanding as reported in the Issuer's most recently filed Form 10-Q for the quarterly period ended March 25, 2016. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
GAMCO	1,108,526	9.77%
Gabelli Funds	311,000	2.74%
Teton Advisors	299,000	2.63%
GSI	700	0.01%
AC	0.750	0.00%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GSI 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 or 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 88,000 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. August 15, 2016

Dated:

GGCP, INC. MARIO J. GABELLI

By:/s/ Douglas R. Jamieson Douglas R. Jamieson

Attorney-in-Fact

TETON ADVISORS, INC.

By:/s/ David Goldman

David Goldman
General Counsel – Teton Advisors, Inc.

ASSOCIATED CAPITAL GROUP, INC.

By:/s/ Kevin Handwerker

Kevin Handwerker

 $General\ Counsel\ \&\ Secretary-Associated\ Capital\ Group,\ Inc.$

GAMCO ASSET MANAGEMENT INC. GAMCO INVESTORS, INC. GABELLI SECURITIES, INC. GABELLI FUNDS, LLC

By:/s/ Douglas R. Jamieson Douglas R. Jamieson

President & Chief Operating Officer – GAMCO Investors, Inc. President – GAMCO Asset Management Inc. President – Gabelli Securities, Inc.

President & Chief Operating Officer of the sole member of

Gabelli Funds, LLC

Schedule

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 Securities, Inc., 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

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

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.

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

President and Chief Operating Officer Douglas R. Jamieson

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:

Elisa M. Wilson

Douglas R. Jamieson Regina M. Pitaro William S. Selby

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

General Counsel David Goldman

Gabelli Securities, Inc.

Directors: Robert W. Blake

President of W. R. Blake & Sons, Inc.

196-20 Northern Boulevard Flushing, NY 11358

Douglas G. DeVivo Co-Chairman of the Board

Alce Partners, L.P. 40 Laburnum Road Atherton, CA 94027

Co-Chairman of the Board Marc Gabelli

See above

Douglas R. Jamieson President

William C. Mattison, Jr. Former Vice Chairman – Gerard, Klauer Mattison & Co., Inc.

Salvatore F. Sodano Vice Chairman

Chairman and Chief Executive Officer Worldwide Capital Advisory Partners, LLC 520 White Plains Road, Suite 500

Tarrytown, NY 10591

Douglas R. Jamieson See above

Patrick Dennis Executive Vice President, Chief Financial Officer

Kevin Handwerker Secretary David M. Goldman General Counsel & Assistant Secretary David Fitzgerald Chief Compliance Officer G.research, LLC Officers: Cornelius V. McGinity See above Bruce N. Alpert Vice President Douglas R. Jamieson Secretary David M. Goldman Assistant Secretary Josephine D. LaFauci Chief Compliance Officer 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

13

General Partner

GGCP, Inc.

Directors:

Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Mario J. Gabelli

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 of Associated Capital Group, Inc. President and Managing Director of Gabelli Securities, 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

Chief Executive Officer and Chief Investment Officer Marc Gabelli

Silvio A. Berni Vice President, Assistant Secretary and Controller

GGCP Holdings LLC Members:

GGCP, Inc. Manager and Member

Mario J. Gabelli Member

Teton Advisors, Inc. Directors:

Howard F. Ward Chairman of the Board

Nicholas F. Galluccio Chief Executive Officer and President

Vincent J. Amabile

John Tesoro

Officers:

Howard F. Ward See above Nicholas F. Galluccio See above

Michael J. Mancuso Chief Financial Officer David Goldman General Counsel Tiffany Hayden Secretary

Associated Capital Group, Inc.

Directors:

Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Mario J. Gabelli

Executive Chairman & Chief Executive Officer of Associated Capital Group, Inc.
Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.

Marc Gabelli

Chairman of The LGL Group, Inc. 2525 Shader Road Orlando, FL 32804

Richard L. Bready Former Chairman and Chief Executive Officer

Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903

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 (see above)

Officers:

Mario J. Gabelli Chairman of the Board and Chief Executive Officer

Marc Gabelli

Patrick Dennis Executive Vice President and Chief Financial Officer Kevin Handwerker Executive Vice President, General Counsel and Secretary

SCHEDULE II 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.

		-		
GAMCO ASSET MANAGEMENT INC.				
8/12/16	4,000	10.1278		
8/11/16	2,000	10.2865		
8/11/16	1,000	10.0624		
8/10/16	1,000	10.1850		
8/09/16	300-	10.1833		
8/08/16	300	10.0500		
8/08/16	3,700	10.3069		
7/29/16	2,000	9.4400		
7/29/16	1,000	9.7833		
7/20/16	1,000-	10.5008		
7/20/16	500-	10.4600		
7/19/16	3,500-	10.4388		
7/19/16	733	10.3000		
7/19/16	1,904	10.5037		
7/18/16	1,096	10.5100		
7/18/16	1,196	10.5500		
7/15/16	6,500-	*DO		
7/13/16	4,000	11.2633		
7/11/16	1,000-	11.2092		
7/08/16	200	10.9356		
7/07/16	641	10.5700		
7/06/16	1,000	10.4997		
7/06/16	3,663	10.5485		
7/05/16	500-	10.5734		
7/05/16	1,267	10.5000		
7/05/16	5,000	10.7460		
7/01/16	1,500	10.9599		
7/01/16	635	10.7500		
6/30/16	4,565	10.4002		
6/30/16	4,000	10.4500		
6/29/16	4,000	10.5344		
6/29/16	1,800	10.3328		
6/29/16	1,500-	10.3724		
6/24/16	2,000	10.0500		
6/24/16	3,587	9.8959		
6/24/16	2,000	9.7698		
6/24/16	500-	9.8800		
6/23/16	1,000	10.4670		
6/22/16	800-	*DO		
6/22/16	413	9.9500		
6/22/16	2,000	10.0675		
6/21/16	5,700	10.0512		
6/21/16	400	9.9878		
6/21/16	1,000-	10.0218		
6/16/16	500-	9.7180		
TETON ADVISOR				
8/10/16	1,795	10.2630		
GABELLI FUNDS,				
GABELLI UTILI				
7/26/16	2,000	10.7500		
7/08/16	4,000	11.0325		
		Y & INCOME TRUST		
6/30/16	1,000	10.3053		
INIT ECC OTHERWIC	E INDICAT	ED ALL TRANSACTIO		

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

(2) PRICE EXCLUDES COMMISSION.

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