

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

Current Report Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported) August 17, 2007

Twin Disc, Incorporated

(exact name of registrant as specified in its charter)

WISCONSIN	001-7635	39-0667110
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(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

1328 Racine Street Racine, Wisconsin 53403

(Address of principal executive offices)

Registrant's telephone number, including area code: (262) 638-4000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01. Regulation FD Disclosure

On August 20, 2007, Michael E. Batten, Chairman, President and Chief Executive Officer, and Christopher J. Eperjesy, Vice President - Finance, Chief Financial Officer and Secretary, will present at the Noble Financial Small Cap Conference in Charleston, South Carolina. Exhibit 99.1 is a copy of the presentation materials that will be used in connection with the presentation. The presentation materials will also be posted on the Company's website, www.twindisc.com

The information included in the presentation includes financial information determined by methods other than in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Company's management uses these non-GAAP measures in its analysis of the Company's performance. The Company believes that the presentation of certain non-GAAP measures provides useful supplemental information that is essential to a proper understanding of the operating results of the Company's core businesses. These non-GAAP disclosures should not be viewed as a substitute for operating results determined in accordance with GAAP, nor are they necessarily comparable to non-GAAP performance measures that may be presented by other companies.

The information in this Form 8-K being furnished under Item 7.01 shall not be deemed to be "filed" for the purposes of Section 18 of the Securities and Exchange Act of 1934 (the "Exchange Act"), or otherwise subject to the liabilities of such section, nor shall such information be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing. The presentation contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are based on the Company's expectations and involve risks and uncertainties that could cause the Company's actual results to differ materially from those set forth in the statements. These risks are discussed in the Company's filings with the Securities and Exchange Commission, including an extensive discussion of these risks in the Company's Annual Report on Form 10-K for the year ended June 30, 2006.

Item 9.01. Financial Statements and Exhibits

(c) Exhibits

99.1 August 20, 2007 Presentation Materials

SIGNATURE

Pursuant to the requirements of section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: August 17, 2007

Twin Disc, Inc.

/s/ CHRISTOPHER J. EPERJESY
Christopher J. Eperjesy
Vice President - Finance, Chief Financial Officer and Secretary



Safe Harbor Statement

This presentation contains statements that are forward-looking within the meaning of Section 21E of the Securities Exchange Act of 1934, as amended. These statements are based on management's current expectations that are based on assumptions that are subject to risks and uncertainties. Actual results may vary because of variations between these assumptions and actual performance. Investors are referred to Twin Disc's fiscal year 2006 Annual Report and Form 10-K, "Management's Discussion and Analysis of Financial Condition and Results of Operations - Forward-Looking Information," which outlines certain risks regarding the Company's forward-looking statements. Copies of the Company's SEC filings may be obtained from the SEC, and are available on Twin Disc's web site (www.twindisc.com), or by request from the Investor Relations department at the Company.



Corporate Profile

TWIN designs, manufactures and sells equipment and control systems to the pleasure craft, commercial & military segments of the marine market and the heavy-duty off-highway, military and industrial markets



August 15, 2007

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Corporate Profile

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Corporate Profile

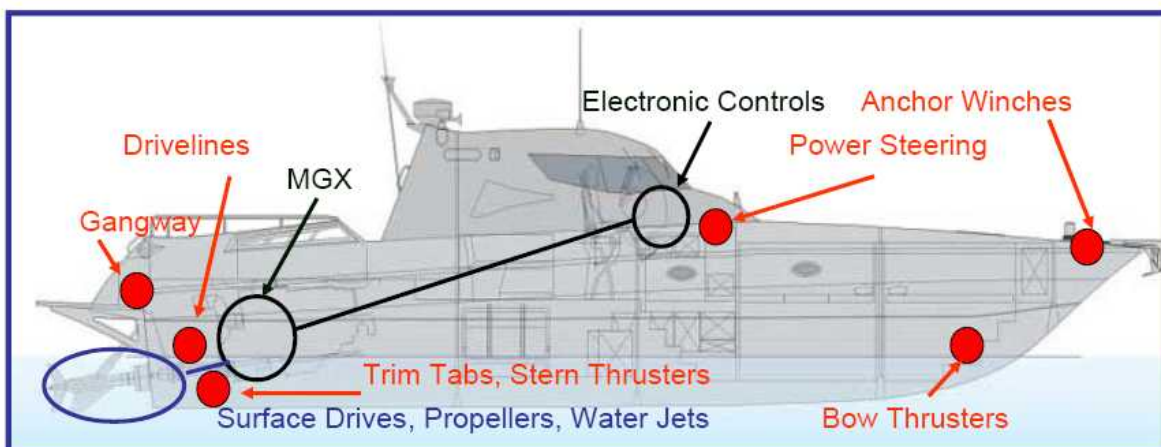
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Corporate Profile



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Corporate Profile

TWIN designs, manufactures and sells equipment and control systems to the pleasure craft, commercial & military segments of the marine market and the heavy-duty off-highway, military and industrial markets



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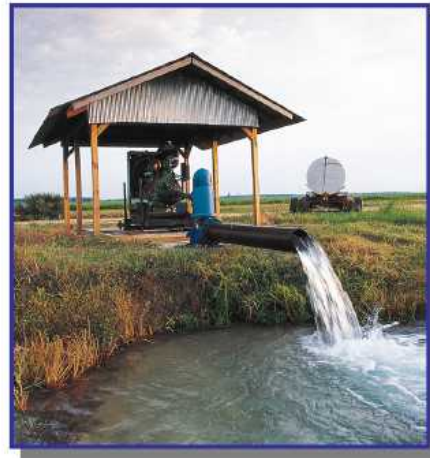


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Corporate Profile

TWIN designs, manufactures and sells equipment and control systems to the pleasure craft, commercial & military segments of the marine market and the heavy-duty off-highway, military and industrial markets



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Corporate Profile



- We are a global company with operations in the U.S., Italy, Belgium, Switzerland and Japan and have a world-wide distributor network

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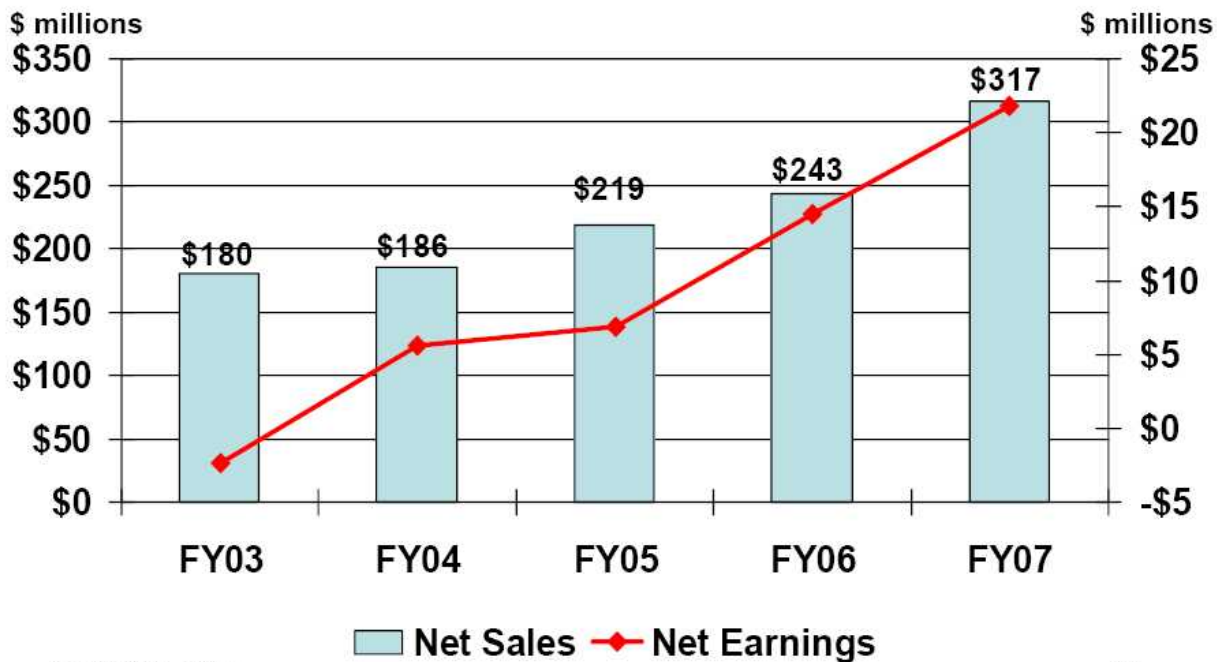
Fiscal Year 2007 Highlights

- Record Sales >> \$317 million
 - 30% revenue growth; 15% after BCS
 - Strong demand from oilfield, military and marine markets
- Gross margin >> 32.4% (+180 bps)
- Net Earnings >> \$22 million (+54%)
- FY end Backlog >> \$110 million record
- Added to Russell 2000 Index

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Net Sales & Net Earnings

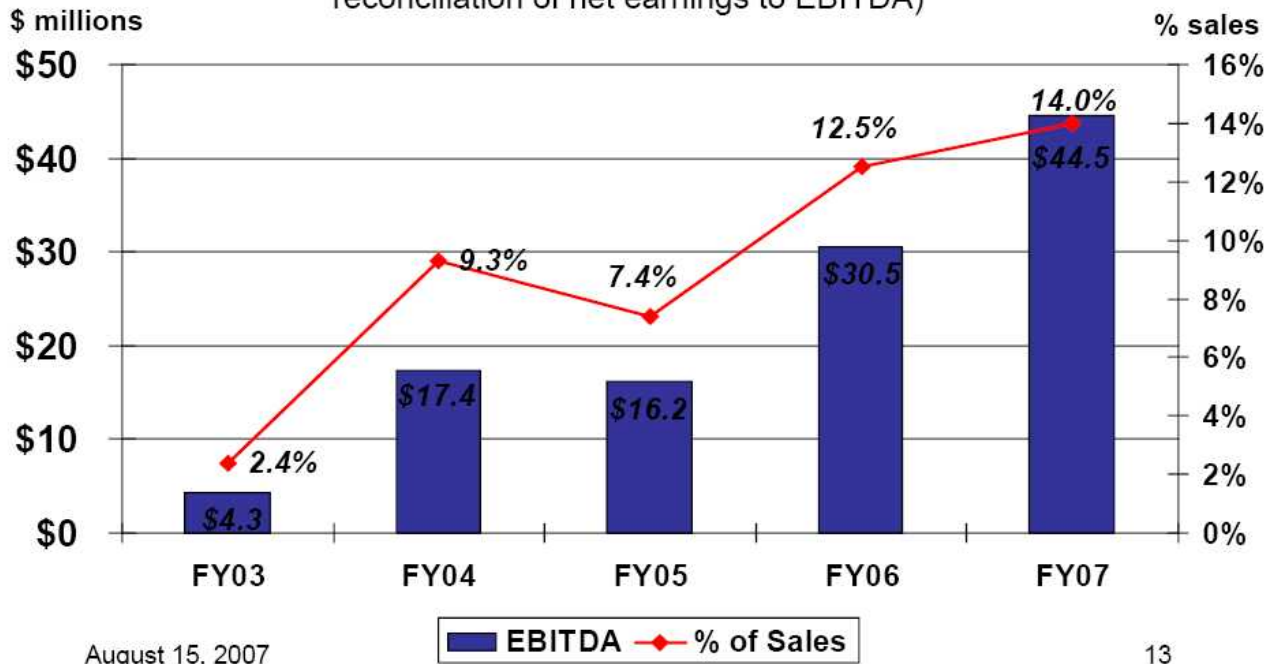


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EBITDA

(See Appendices I & II for note on non-GAAP Financial Disclosures and a reconciliation of net earnings to EBITDA)



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Impact of Significant Items (Fiscal Year 2007)

	<u>Qtr 4</u>	<u>Diluted EPS Impact</u>	<u>Full Year</u>	<u>Diluted EPS Impact</u>
FY 2007, as reported	\$ 5,001		\$ 21,852	
EPS	\$ 0.83		\$ 3.68	
Significant Items (after-tax impact):				
<i>Intangible Asset Write-off</i>	366	\$ 0.06	366	\$ 0.06
<i>Restructuring</i>	1,751	\$ 0.29	1,751	\$ 0.29
<i>Stock based comp</i>	740	\$ 0.12	1,347	\$ 0.23
<i>R&D Tax Project</i>	(877)	\$ (0.15)	(1,077)	\$ (0.18)
	<u>1,980</u>	<u>\$ 0.32</u>	<u>2,387</u>	<u>\$ 0.40</u>
FY 2007, as adjusted	\$ 6,981		\$ 24,239	
EPS	\$ 1.15		\$ 4.08	

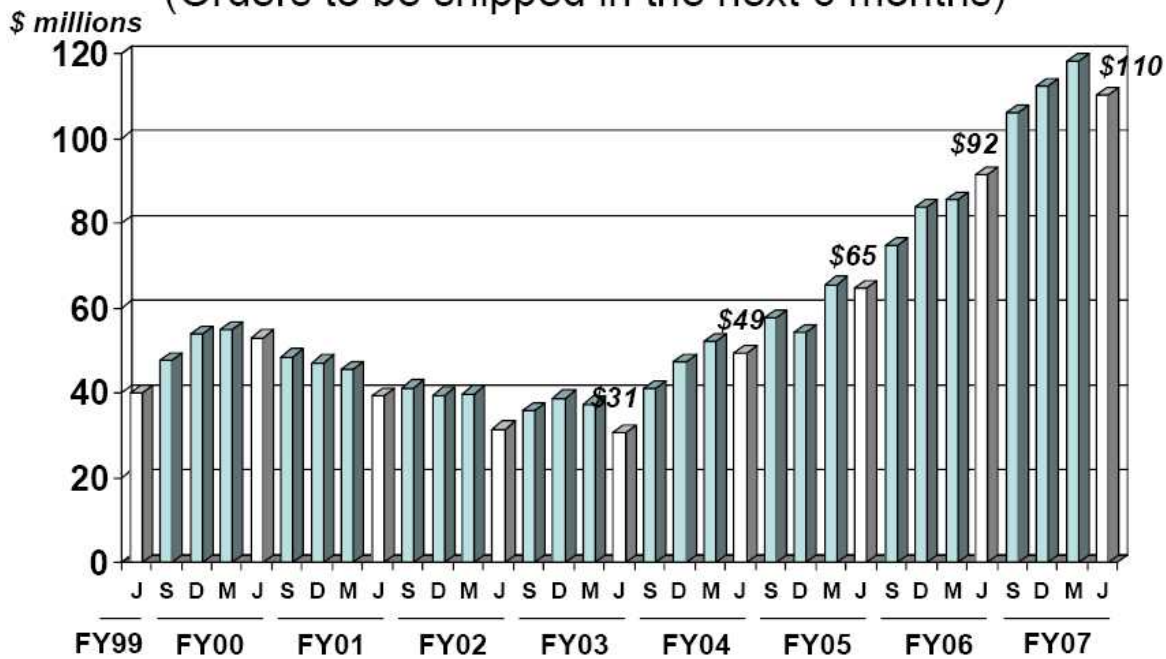
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Looking Ahead

Corporate Six Month Backlog

(Orders to be shipped in the next 6 months)



Fiscal Year 2008 Outlook

- FY 2008 will be another good year
- Key markets will remain strong
 - Oilfield demand continues at strong levels
 - Activity in crew & supply boats is solid
 - Demand & inquiries for military transmissions remain strong
 - Outlook for mega-yachts is bright

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Fiscal Year 2008 Outlook

- Technology differentiation/new products
- Opportunity for operating leverage continues
 - Expanding global outsourcing
 - Investing in core competencies
- Enhanced stock repurchase program

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Appendices



Appendix I Non-GAAP Financial Disclosures

Non-GAAP Financial Disclosures

Financial information excluding the impact of certain significant items in this presentation are not measures that are defined in U.S. Generally Accepted Accounting Principles ("GAAP"). These items are measures that management believes are important to adjust for in order to have a meaningful comparison to prior and future periods and to provide a basis for future projections and for estimating our earnings growth prospects. Non-GAAP measures are used by management as a performance measure to judge profitability of our business absent the impact of foreign currency exchange rate changes and acquisitions. Management analyzes the company's business performance and trends excluding these amounts. These measures, as well as EBITDA, provide a more consistent view of performance than the closest GAAP equivalent for management and investors. Management compensates for this by using these measures in combination with the GAAP measures. The presentation of the non-GAAP measures in this presentation are made alongside the most directly comparable GAAP measures.

Definition - Earnings Before Interest, Taxes, Depreciation and Amortization (EBITDA)

The sum of, net earnings and adding back provision for income taxes, interest expense, depreciations and amortization expenses: this is a financial measure of the profit generated excluding the above mentioned items.

Appendix II

Reconciliation of Net Earnings to EBITDA

in \$ thousands, except % data

	2003	2004	2005	2006	2007
Net Earnings	\$ (2,394)	\$ 5,643	\$ 6,910	\$ 14,453	\$ 21,852
Income Taxes	(300)	4,964	2,485	8,470	12,273
Interest Expense	1,323	1,078	1,134	1,718	3,154
Depreciation & Amortization	5,673	5,692	5,677	5,866	7,252
Earnings before interest, taxes, depreciation and amortization	\$ 4,302	\$ 17,377	\$ 16,206	\$ 30,507	\$ 44,531
Net Sales	\$ 179,591	\$ 186,089	\$ 218,472	\$ 243,287	\$ 317,200
EBITDA as a % of Sales	2.4%	9.3%	7.4%	12.5%	14.0%

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