

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 2 )

Twin Disc Inc.  
(Name of Issuer)

Common Stock  
(Title of Class of Securities)

901476101  
(CUSIP Number)

December 31, 1999  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this  
Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting  
person's initial filing on this form with respect to the subject class  
of securities, and for any subsequent amendment containing information  
which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not  
be deemed to be "filed" for the purpose of Section 18 of the Securities  
Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of  
that section of the Act but shall be subject to all other provisions of  
the Act (however, see the Notes).

CUSIP No. 901476101 13G

1.  
NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Firststar Corporation  
39-1940778

2.  
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*  
(a)  
(b)

3.  
SEC USE ONLY

4.  
CITIZENSHIP OR PLACE OF ORGANIZATION

Wisconsin

:5. SOLE VOTING POWER  
NUMBER OF : 141,873  
SHARES :-----

BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH :6. SHARED VOTING POWER  
: -0-  
:-----  
:7. SOLE DISPOSITIVE POWER  
: -0-  
:-----  
:8. SHARED DISPOSITIVE POWER  
: 53,267  
:-----

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

178,139  
:-----

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
6.3%  
:-----

12. TYPE OF REPORTING PERSON\*

HC  
:-----

1. NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Firststar Bank, National Association  
31-0841368

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*  
(a)

(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

national association

	:5. SOLE VOTING POWER
NUMBER OF	: 141,873
SHARES	:
BENEFICIALLY	:6. SHARED VOTING POWER
OWNED	: -0-
BY EACH	:
REPORTING PERSON	:7. SOLE DISPOSITIVE POWER
WITH	: -0-
	:
	:8. SHARED DISPOSITIVE POWER
	: 53,267

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

178,139

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
6.3%

12. TYPE OF REPORTING PERSON\*

BK

- Item 1(a). Name of Issuer:  
Twin Disc Inc.
- Item 1(b). Address of Issuer's Principal Executive Offices:  
1328 Racine Street  
Racine, WI 53403
- Item 2(a). Name of Persons Filing:  
Firststar Corporation  
Firststar Bank, National Association
- Item 2(b). Address of Principal Business Office or, if none, Residence:  
Firststar Corporation  
777 E Wisconsin Ave  
Milwaukee, WI 53202  
  
Firststar Bank, National Association  
425 Walnut Street  
Cincinnati, OH 45202
- Item 2(c). Citizenship:  
Firststar Corporation : Wisconsin  
Firststar Bank, National Association : national association
- Item 2(d). Title and Class of Securities:  
Common Stock
- Item 2(e). CUSIP Number  
901476101
- Item 3. If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b) or (c), check whether the person filing is a:
- (a)  Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 78o).
  - (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
  - (c)  Insurance Company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
  - (d)  Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
  - (e)  An investment adviser in accordance with Section 240.13d-1(b)(1)(ii)(E).
  - (f)  An employee benefit plan or endowment fund in accordance with Section 240.13d-1(b)(1)(ii)(F).
  - (g)  A parent holding company or control person in accordance with Section 240.13d-1(b)(1)(ii)(G).
  - (h)  A savings association as defined in Section 13(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
  - (i)  A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3).
  - (j)  A group, in accordance with Section 240.13d-1(b)(1)(ii)(J).
- Item 4. Ownership:
- (a) Amount beneficially owned: 178,139
  - (b) Percent of class: 6.3%
  - (c)(i) Sole power to vote or to direct the vote: 141,873
  - (c)(i) Shared power to vote or to direct the vote: 0
  - (c)(ii) Sole power to dispose or direct the disposition: 0
  - (c)(iv) Shared power to dispose or direct the disposition: 53,267
- Item 5. Ownership of Five Percent or Less of a Class:  
Inapplicable
- Item 6. Ownership of More Than Five Percent on Behalf of Another Person:  
Other persons may be known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, shares beneficially owned by the filing person.
- Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company:  
See Exhibit A
- Item 8. Identification and Classification of Members of the Group:  
Inapplicable
- Item 9. Notice of Dissolution of Group:  
Inapplicable

Item 10. Certification:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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.

FIRSTAR CORPORATION

By: /s/Jennie Carlson  
Executive Vice President  
Dated February 11, 2000

FIRSTAR BANK, N.A.

By: /s/Janet McDonald  
Senior Vice President  
Dated February 11, 2000

EXHIBIT A

IDENTIFICATION OF SUBSIDIARY(IES)

ITEM 7. Identification and Classification of the Subsidiary Which Acquired  
the Security Being Reported on by the Parent Holding Company:

Firststar Bank, National Association

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