SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 9)

Twin Disc, Incorporated (Name of Issuer)

Common Stock (Title of Class of Securities)

<u>901476101</u> (CUSIP Number)

David Goldman GAMCO Investors, Inc. One Corporate Center Rye, New York 10580-1435 (914) 921-5000 pher of Person Authorized to Reco

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

<u>February 5, 2016</u> (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 .

CUSIP	No	901476101	
COSIL	110.	JU14/0101	

1	Names of reporting persons				
	I.R.S. identification nos. of al	bove persons (entities only)			
	Gabelli Funds, LLC	I.D. No. 13-4044523			

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

4				
	Source of funds (SEE INSTRUCTIONS) 00-Funds of investment advisory clients			
5	Check box if disclosure of	f legal proceedings is requi	red pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of or New York	ganization		
	Number Of	: 7	Sole voting power	
	Shares		296,000 (Item 5)	
	Beneficially	: 8	Shared voting power	
	Owned	:	None	
	By Each	: 9	Sole dispositive power	
	Reporting	:	296,000 (Item 5)	
	Person	: :10	Shared dispositive power	
	With	:	None	
11	Aggregate amount benefi	: cially owned by each repo	rting person	
	296,000 (Item 5)			
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)			
13	Percent of class represent	ed by amount in row (11)		
	2.61%			
14	Type of reporting person IA, CO	(SEE INSTRUCTIONS)		

CUSIP 1	No. 901476101 Names of reporting perso I.R.S. identification nos. o		only)		
	GAMCO Asset Managem				
2	Check the appropriate bo	x if a member of a group	(SEE INSTRUCTIONS) (a)		
			(b)		
3	Sec use only				
4	Source of funds (SEE INS	TRUCTIONS)			
	00-Funds of investment advisory clients				
		1			
5	Check Dox II disclosure of	legal proceedings is requ	nired pursuant to items 2 (d) or 2 (e)		
6	Citizenship or place of or	ganization			
	New York				
	Number Of	:7	Sole voting power		
		:			
	Shares	:	944,208 (Item 5)		
	Beneficially	: 8	Shared voting power		
		:			
	Owned	:	None		
	By Each	: : 9	Sole dispositive power		
		:			
	Reporting	:	1,011,208 (Item 5)		
	Person	:10	Shared dispositive power		
	X . 7* . I	:	Shared dispositive power		
	With	:	None		
11	: Aggregate amount beneficially owned by each reporting person				
	i iggi egute uniount benen	inity owned by cuch rep	in this person		
	1,011,208 (Item 5)				
12	Check box if the aggregat	e amount in row (11) exc	udes certain shares		
12	(SEE INSTRUCTIONS)	e anioune în 10w (11) exe			
13	Percent of class represented by amount in row (11)				
15	referre of class represent	eu by amount in row (11)			
	8.91%				
14	Type of reporting person	SEE INSTRUCTIONS			
14	IA, CO	OLE INSTRUCTIONS)			

CUSIP	No.	901476101
CODI	110.	JUI4/0101

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only) Teton Advisors, Inc. I.D. No. 13-4008049		
2			p (SEE INSTRUCTIONS) (a)
			(b)
3	Sec use only		
4	Source of funds (SEE INS 00 – Funds of investment a		
5	Check box if disclosure of	legal proceedings is rec	puired pursuant to items 2 (d) or 2 (e)
6	Citizenship or place of org Delaware	<i>s</i> anization	
	Number Of	: 7	Sole voting power
	Shares	:	293,000 (Item 5)
	Beneficially	: 8	Shared voting power
	Owned	:	None
	By Each	: 9	Sole dispositive power
	Reporting		293,000 (Item 5)
	Person	:10	Shared dispositive power
	With	:	None
11	Aggregate amount benefic	ially owned by each rep	porting person
	293,000 (Item 5)		
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)		
13	Percent of class represente	ed by amount in row (11	1)
	2.58%		
14	14 Type of reporting person (SEE INSTRUCTIONS) IA, CO)

CUSIP No. 901476101

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only)				
	Gabelli Securities, Inc.	I.D. No. 13-3	3379374		
2	Check the appropriate box	x if a member of a group ((SEE INSTRUCTIONS) (a)		
			(b)		
3	Sec use only				
4	Source of funds (SEE INS	TRUCTIONS)			
	00 – Client funds				
5	Check box if disclosure of	legal proceedings is requi	red pursuant to items 2 (d) or 2 (e)		
6	Citizenship or place of org	ganization			
	Delaware				
	Number Of	: 7	Sole voting power		
	Shares	•	1,800 (Item 5)		
	Beneficially	: : 8	Shared voting power		
	Owned	:	None		
	By Each	: : 9	Sole dispositive power		
	Reporting	:	1,800 (Item 5)		
	Person	: :10	Shared dispositive power		
	With	:			
		:	None		
-	Aggregate amount beneficially owned by each reporting person				
	1,800 (Item 5)				
2	Check box if the aggregate	e amount in row (11) exclu	ıdes certain shares		
	(SEE INSTRUCTIONS)				
}	Percent of class represented	ed by amount in row (11)			
	0.02%				
Ļ	Type of reporting person ((SEE INSTRUCTIONS)			
	HC, CO, IA				

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only) GGCP, Inc. I.D. No. 13-3056041		
2		x if a member of a gro	up (SEE INSTRUCTIONS) (a)
			(b)
3	Sec use only		
4	Source of funds (SEE INS	TRUCTIONS)	
	None		
5	Check box if disclosure of	legal proceedings is re	equired pursuant to items 2 (d) or 2 (e)
6	Citizenship or place of org Wyoming	ganization	
	Number Of	: 7	Sole voting power
		:	
	Shares	:	None (Item 5)
	Beneficially	: 8	Shared voting power
	Owned	:	None
	By Each	:	
	Dy Lach	: 9 :	Sole dispositive power
Reporting :		:	None (Item 5)
	Person	:10	Shared dispositive power
	With	:	None
		:	TUR
11	Aggregate amount benefic	cially owned by each re	eporting person
	None (Item 5)		
	Check box if the aggregat	e amount in row (11) e	excludes certain shares
12	(SEE INSTRUCTIONS)		
13	Percent of class represent	ed by amount in row (11)
	0.00%		
14	Type of reporting person HC, CO	(SEE INSTRUCTION	(S)
			6
			v

CUSIP	No. 901476101			
1	Names of reporting person			
	I.R.S. identification nos. o Associated Capital Group		only) I.D. No. 47-3965991	
	Check the appropriate bo			(a)
	i i i i i i i i i i i i i i i i i i i	8 - F		
			(b)	
			(0)	
3	Sec use only			
4	Source of funds (SEE INS	TRUCTIONS)		
	WC			
5	Check box if disclosure of	legal proceedings is requ	iired pursuant to items 2 (d) or 2 (e)	
6	Citizenship or place of org	ganization		
	Delaware	-		
	Number Of	: 7	Sole voting power	
	Shares	:	9,750 (Item 5)	
		:		
	Beneficially	: 8	Shared voting power	
	Owned	:	None	
	By Each	: : 9	Sole dispositive power	
	Denerting	:		
	Reporting	:	9,750 (Item 5)	
	Person	:10	Shared dispositive power	
	With	:	None	
	A	:		
11	Aggregate amount benefic	cially owned by each repo	orting person	
	9,750 (Item 5)			
	Check box if the aggregat	e amount in row (11) exc	ludes certain shares	
12	(SEE INSTRUCTIONS)	X		
13	Percent of class represent	ed by amount in row (11)		
	0.09%			
14	Type of reporting person	(SEE INSTRUCTIONS)		
	HC, CO			
			7	

CUSIP No. 901476101

1	No. 901470101 Names of reporting person I.R.S. identification nos. o		es only)		
	GAMCO Investors, Inc.	above persons (entitie	I.D. No. 13-4007862		
	Check the appropriate bo	x if a member of a grou	up (SEE INSTRUCTIONS) (a)		
			(b)		
3	Sec use only				
4	Source of funds (SEE INS None	TRUCTIONS)			
5	Check box if disclosure of	legal proceedings is rec	equired pursuant to items 2 (d) or 2 (e)		
6	Citizenship or place of org Delaware	;anization			
	Number Of	:7	Sole voting power		
	Shares	:	None (Item 5)		
	Beneficially	: 8	Shared voting power		
	Owned	:	None		
	By Each	: 9	Sole dispositive power		
	Reporting	:	None (Item 5)		
	Person	:10	Shared dispositive power		
	With	:	None		
1	Aggregate amount beneficially owned by each reporting person				
	None (Item 5)				
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X				
13	Percent of class represented	ed by amount in row (1	1)		
	0.00%				
14	Type of reporting person (HC, CO	SEE INSTRUCTIONS	5)		
			8		

CUSIP No. 901476101

1	Names of reporting persons I.R.S. identification nos. of above persons (entities only) Mario J. Gabelli				
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)			(a)	
	(b)				
3	Sec use only				
4	Source of funds (SEE INS	EE INSTRUCTIONS)			
	None				
5	Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)				
6	Citizenship or place of organization USA				
	Number Of	: 7	Sole voting power		
	Shares	:	None (Item 5)		
	: Beneficially : 8		Shared voting power		
	: Owned		None		
	By Each : 9		Sole dispositive power		
		None (Item 5)			
Person : 10 Shared dispositive power					
	With	:	None		
11	: Aggregate amount beneficially owned by each reporting person				
	None (Item 5)				
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X				
13	Percent of class represented by amount in row (11)				
	0.00%				
14	Type of reporting person (SEE INSTRUCTIONS) IN				
	9				

Item 1. <u>Security and Issuer</u>

This Amendment No. 9 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 company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, 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 Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, 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 securities for its own account.

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 SRI 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. 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 Avenue, Greenwich 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 \$3,504,643 to purchase the additional Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO used approximately \$3,446,821 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 \$57,747 of funds of investment advisory clients to purchase the additional Securities reported by it. GSI used approximately \$75 of client funds 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 1,611,758 shares, representing 14.20% of the 11,350,174 shares outstanding as reported in the Issuer's most recently filed Form 10-Q for the quarterly period ended December 25, 2015. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common	
GAMCO	1,011,208	8.91%	
Gabelli Funds	296,000	2.61%	
Teton Advisors	293,000	2.58%	
GSI	1,800	0.02%	
AC	9,750	0.09%	

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 67,000 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.

Dated: February 8, 2016

GGCP, INC. MARIO J. GABELLI

By:<u>/s/ Douglas R. Jamieson</u> Douglas R. Jamieson Attorney-in-Fact

TETON ADVISORS, INC.

By:/<u>s/ David Goldman</u> David Goldman General Counsel – Teton Advisors, Inc.

ASSOCIATED CAPITAL GROUP, INC.

By:<u>/s/ Kevin Handwerker</u> Kevin Handwerker General Counsel & Secretary – Associated Capital Group, Inc.

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

By:<u>/s/ Douglas R. Jamieson</u> 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 I

Information with Respect to Executive <u>Officers and Directors of the Undersigned</u> 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., G.research, 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.

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
Marc Gabelli	President of Associated Capital Group, Inc. President and Managing Director of Gabelli Securities, Inc.
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.
Elisa M. Wilson	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
Douglas R. Jamieson	President and Chief Operating Officer
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	

GAMCO Asset Management Inc. Directors:

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

Officers:

Mario J. Gabelli	hief 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		
David Goldman	General Counsel		
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		
Marc J. Gabelli	Co-Chairman of the Board See above		
Douglas R. Jamieson	President		
Daniel R. Lee	Chief Executive Officer Full House Resorts, Inc. 4670 South Ford Apache Road, Suite 190 Las Vegas, NV 89147		
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		
Officers: Douglas R. Jamieson	See above		
Diane M. LaPointe	Controller		
Kevin Handwerker	Secretary		
David M. Goldman	General Counsel & Assistant Secretary		
David Fitzgerald	Chief Compliance Officer		
G.research, Inc.			
Directors: Daniel M. Miller	Chairman		
Cornelius V. McGinity	President		
Officers:			
Daniel M. Miller	See above		
Cornelius V. McGinity	See above		
Bruce N. Alpert	Vice President		
Diane M. LaPointe	Controller and Financial & Operations Principal		
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 J. Gabelli	Trustee		
Matthew R. Gabelli	Trustee		
Michael Gabelli	Trustee		

Mario J. Gabelli

General Partner

GGCP, Inc. Directors:

Directors:	
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.
Marc J. 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 Marc J. Gabelli Silvio A. Berni	Chief Executive Officer and Chief Investment Officer President 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	

Directors:	
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.
Marc J. 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	President
Patrick Dennis	Executive Vice President and Chief Financial Officer
Kevin Handwerker	Executive Vice President, General Counsel and Secretary

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	MANAGEME	NT INC.
2/05/16	800	9.7700
2/03/16	1,000-	9.8635
2/03/16	400	9.9200
2/03/16	3,700	9.7800
2/03/16	500	9.7500
2/02/16	500-	10.1400
2/02/16	2,000	10.1000
2/02/16	1,000-	10.1700
1/29/16	406-	11.5000
1/28/16	1,000-	10.9980
1/22/16	500	10.2320
1/22/10	1,100	10.2320
1/22/10	1,100	9.8000
1/20/16	1,000	9.1534
1/15/16	900	8.7500
1/14/16	5,100	9.0060
1/13/16	3,400	8.9233
1/13/16	2,500	8.9220
1/13/16	8,000	8.9075
1/13/16	500	8.8571
1/13/16	800-	8.7156
1/12/16	2,000	8.8770
1/12/16	500	8.8681
1/11/16	2,000	9.4000
1/11/16	1,000-	9.1342
1/08/16	2,000-	9.3864
1/08/16	500	9.4237
1/07/16	10,000	9.6817
1/07/16	9,732	9.6772
1/07/16	2,000-	9.6774
1/07/16	2,000	9.6968
1/06/16	100	9.9300
1/05/16	3,000	10.3197
1/04/16	400	10.1600
1/04/16	1,461	10.1590
1/04/16	10,000-	*DO
1/04/16	2,253	10.2040
12/31/15	1,000	10.6395
12/31/15	1,000-	10.6025
12/31/15	1,000	10.5500
12/30/15	300-	10.7740
12/29/15	4,000	10.9600
12/23/15	250-	11.1005
12/23/15	2,000-	11.1661
12/22/15	6,200-	10.7623
12/22/15	500-	10.7100
12/18/15	2,000-	10.4907
12/18/15	500-	10.5200
12/18/15	1,000	10.5472
12/18/15	2,000	10.5100
12/17/15	1,000-	10.5301
12/16/15	3,900-	10.5368
12/16/15	1,000	10.5000
12/16/15	600-	10.5183
12/15/15	1,000-	10.4510
12/15/15	1,000-	10.5307
12/15/15	1,500-	10.4093
12/14/15	2,400-	10.4321
12/11/15	1,000-	10.2800
12/11/15	1,000-	10.3135
12/11/15	1,000-	10.3200
12/11/13	1,000-	10.0200

12/11/15	139	10.2500	
12/11/15	5,515	10.2832	
12/10/15	1,900-	10.3500	
12/10/15	400	10.3300	
12/09/15	3,000-	10.4104	
12/09/15	2,000-	10.4500	
12/08/15	4,000-	10.4794	
TETON ADVISOR	S, INC.		
1/22/16	1,936-	10.5263	
1/22/16	968	10.5263	
12/31/15	6,968	10.5200	
GABELLI FUNDS,	LLC.		
GABELLI UTILI	TIES FUND		
2/01/16	1,000-	11.1434	
1/21/16	6,000-	9.7007	
1/21/16	3,000	9.7007	
1/06/16	4,000-	10.0582	
1/06/16	2,000	10.0582	
1/05/16	1,000-	10.3065	
12/23/15	5,000-	11.0938	
12/15/15	2,000-	10.4900	
12/14/15	2,000-	10.3100	
12/14/15	1,000	10.3100	
GABELLI SMALL CAP GROWTH FUND			
12/29/15	2,207	11.1100	
12/28/15	12,793	11.1095	
		A & INCOME TRUST	
1/21/16	1,500	9.8760	

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

(2) PRICE EXCLUDES COMMISSION.

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