

UNITED STATES  
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) January 24, 2006

Twin Disc, Incorporated

(Exact name of registrant as specified in its charter)

|  |                             |                                      |
|--|-----------------------------|--------------------------------------|
| Wisconsin  | 1-7635                      | 39-0667110                           |
| (State or other jurisdiction<br>of incorporation)  | (Commission file<br>number) | (IRS Employer<br>Identification No.) |
| 1328 Racine Street, Racine, Wisconsin              |                             | 53403                                |
| (Address of principal executive offices)           |                             | (Zip Code)                           |
| Registrant's telephone number, including area code |                             | (262) 638-4000                       |

(Former name or former address, if changed since last report)

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 8.01 Other Events.

On January 24, 2006, Twin Disc, Inc., issued a press release announcing that its Board of Directors had authorized a two-for-one common stock split. Each shareholder of record at the close of business on March 10, 2006, will receive one additional share for every outstanding share held on the record date. The additional shares will be distributed in the form of a book entry on March 31, 2006, and trading will begin on a split-adjusted price on April 3, 2006. A copy of the press release is filed herewith as Exhibit 99.1, and is hereby incorporated in this Item 8.01 by reference.

Item 9.01 Financial Statements and Exhibits

(c) Exhibits

99.1 Press release of Twin Disc, Incorporated, dated January 24, 2006

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.

January 24, 2006

Twin Disc, Inc.

/s/ Christopher J. Eperjesy

Christopher J. Eperjesy  
VP-Finance, CFO and Secretary

FOR IMMEDIATE RELEASE

Contact: Christopher J. Eperjesy  
(262) 638-4343

TWIN DISC, INC., ANNOUNCES TWO-FOR-ONE STOCK SPLIT

RACINE, WISCONSIN-January 25, 2006-Twin Disc, Inc. (NASDAQ: TWIN), today announced that its Board of Directors has approved a two-for-one stock split of the Company's outstanding common stock. The stock split will increase the authorized number of shares of common stock to 30.0 million from 15.0 million shares and the number of shares outstanding to approximately 5.8 million from approximately 2.9 million.

Holders of the Company's common stock of record at the close of business on Friday, March 10, 2006 will receive one additional share of common stock for every share of common stock they own as of that date. The Company anticipates that the additional shares resulting from the split will be issued in book-entry form on payment date will be Friday, March 31, 2006. The Company's common stock split will take effectbegin trading at its post-split price at the beginning of trading on Monday, April 3, 2006.

Michael E. Batten, Twin Disc's Chairman and Chief Executive Officer, stated, "Based on the continued improvement of earnings, the appreciation of our stock price, and the Company's business outlook, we are pleased to be splitting the stock. As aTwin Disc is a shareholder-oriented company, and the stock split should improve the stock's liquidity and make it more affordable for individual investors."

Twin Disc, Inc., designs, manufactures and internationally distributes heavy-duty off-highway power transmission equipment for the construction, industrial, government, marine, agricultural, and energy and natural resources markets.

This press release may contain statements that are forward looking as defined by the Securities and Exchange Commission in its rules, regulations and releases. The Company intends that such forward-looking statements be subject to the safe harbors created thereby. All forward-looking statements are based on current expectations regarding important risk factors including those identified in the Company's most recent periodic report and other filings with the Securities and Exchange Commission. Accordingly, actual results may differ materially from those expressed in the forward-looking statements, and the making of such statements should not be regarded as a representation by the Company or any other person that the results expressed therein will be achieved.