

TWIN DISC INC  
Form S-8 POS  
December 18, 2007

Registration No. 333-99229

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

TWIN DISC, INCORPORATED

(Exact name of issuer as specified in its charter)

Wisconsin

39-0667110

(State of other jurisdiction of  
incorporation or organization)

(IRS Employer  
Identification No.)

1328 Racine Street, Racine, Wisconsin  
(Address of Principal Executive Offices)

53403  
(Zip Code)

Twin Disc, Incorporated - The Accelerator 401(k) Savings Plan (Full title of the plan)

Thomas E. Valentyn, 1328 Racine Street, Racine, Wisconsin 53403 (Name and address of agent for service)

(262) 638-4000

(Telephone number, including area code, of agent for service)

**EXPLANATORY NOTE TO  
POST-EFFECTIVE AMENDMENT NO. 1**

On October 23, 2007, the Board of Directors of Twin Disc Inc. ( Company ) authorized a two-for-one stock split of the Company s outstanding common stock. ( 2007 Stock Split ) Under the terms of the 2007 Stock Split, record holders of Twin Disc s common stock at the close of business on December 10, 2007 ( Record Date ) will receive one additional share of common stock for every share of Company common stock owned as of the Record Date. The additional shares resulting from the split will be issued in book-entry form on the distribution date of December 31, 2007.

The Company files this Post-Effective Amendment No. 1 ( Post-Effective Amendment ) in accordance with Instruction E on Form S-8. This Post-Effective Amendment relates to and incorporates by reference the Registration

on Form S-8 (No. 333-99229), filed with the Securities and Exchange Commission ( SEC ) on September 9, 2002 ( Registration Statement ) Pursuant to the Registration Statement, the Company registered 100,000 shares of Twin Disc Common Stock, without par value, ( Common Stock ), to be offered and sold in connection with the Twin Disc, Incorporated The Accelerator 401(k) Plan ( Plan ).

This Post-Effective Amendment is filed under SEC Rule 416 (b) to reflect the change in the number of shares of the Company s Common Stock registered under the Registration Statement as a result of the 2007 Stock Split, from 100,000 to 200,000. In addition, this Post-Effective Amendment No. 1 covers any additional shares of the Company s Common Stock that would automatically issue to prevent a dilution resulting from any future stock splits, stock dividends or similar transactions, pursuant to SEC Rule 416.

**PART II**

**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 5. Interests of Named Experts and Counsel**

The legality of the registration of the shares of Common Stock has been approved by the law firm of von Briesen and Roper, s.c., counsel for the Company.

**Item 8. Exhibits**

See Exhibit Index.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing this Post-Effective Amendment No. 1 to Form S-8, and has duly caused this Post-Effective Amendment No. 1 to Form S-8 to be signed on behalf its behalf by the undersigned, thereunto duly authorized, in the City of Racine, State of Wisconsin, on December 14, 2007.

**DISC, INCORPORATED**

**TWIN**

THOMAS E VALENTYN

By: /s/

Thomas E. Valentyn,

General

Counsel and Secretary

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Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to Form S-8 has been signed by the following persons, in the capacities and on the dates indicated.

**Principal Executive Officer:**

**Directors:\***

By: /s/ MICHAEL E. BATTEN

Michael E. Batten

John H. Batten

Michael E. Batten

John A. Mellows

Chairman, President and  
Chief Executive Officer  
Date: December 14, 2007

Malcolm F. Moore  
David B. Rayburn  
Harold M. Stratton II  
David L. Swift  
David R. Zimmer

**Principal Financial Officer:**

By: /s/ CHRISTPHER J. EPERJESY

Christopher J. Eperjesy  
Vice President Finance, Chief Financial  
Officer and Treasurer  
Date: December 14, 2007

\*By: /s/ THOMAS E. VALENTYN

Thomas E. Valentyn  
Attorney-in-Fact  
Date: December 14, 2007

**Principal Accounting Officer:**

By: /s/ JEFFREY S. KNUTSON

Jeffrey S. Knutson  
Corporate Controller  
Date: December 14, 2007

Pursuant to the requirements of the Securities Act of 1933, the members of the Committee which administers the Plan have caused this registration statement to be signed on behalf of the Plan by the undersigned, thereunto duly authorized, in the City of Racine, State of Wisconsin, on this 6th day of September, 2002.

**TWIN DISC, INCORPORATED -  
THE ACCELERATOR 401(K)  
SAVINGS PLAN**

By: /s/ DENISE L. WILCOX

Denise L. Wilcox  
Vice President Human Resources  
Date: December 14, 2007

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By: /s/ CHRISTOPHER J. EPERJESY

Christopher J. Eperjesy  
Vice President Finance, Chief Financial  
Officer and Treasurer  
Date: December 14, 2007

By: /s/ DEAN J. BRATEL

Dean J. Bratel  
Vice President Engineering  
Date: December 14, 2007

**EXHIBIT INDEX**

Exhibit Number	Description
*5a)	Opinion of von Briesen & Roper, s.c., regarding the validity of original issuance securities
*23	Consent of Independent Accountants
*24	Power of Attorney (included as part of the signature page of this Registration Statement)

\* Filed herewith

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