



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 8, 2010

Mr. Christopher J. Eperjesy  
Vice President – Finance, Chief Financial Officer and Treasurer  
Twin Disc, Inc.  
1328 Racine Street  
Racine, WI 53403

**Re: Twin Disc, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2009**  
**Filed September 11, 2009**  
**File No. 001-07635**

Dear Mr. Campbell:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief