TWIN DISC INC Form SC 13D/A June 28, 2013

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 6)

Twin Disc, Incorporated
(Name of Issuer)
Common Stock
(Title of Class of Securities)
901476101
(CUSIP Number)
David Goldman
GAMCO Investors, Inc.
One Corporate Center
Rye, New York 10580-1435
(914) 921-5000
Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)
1 26 2012
June 26, 2013
(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 $\S\S 240.13d-1(e)$, 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP No. 901476101

1 Names of reporting persons

I.R.S. identification nos. of above 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)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS) 00-Funds of investment advisory clients
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) X
- 6 Citizenship or place of organization

New York

Number Of : 7 Sole voting power

.

Shares : 291,000 (Item 5)

Beneficially : 8 Shared voting power

.

Owned: None

:

By Each : 9 Sole dispositive power

:

Reporting : 291,000 (Item 5)

:

Person :10 Shared dispositive power

.

With : None

.

Aggregate amount beneficially owned by each reporting person

291,000 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- Percent of class represented by amount in row (11)

2.59%

14 Type of reporting person (SEE INSTRUCTIONS)

IA, CO

CUSIP No. 901476101

Names of reporting persons
I.R.S. identification nos. of above persons (entities only)
GAMCO Asset Management, Inc.I.D. No. 13-4044521

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

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS) 00-Funds of investment advisory clients
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

New York

Number Of : 7 Sole voting power Shares 723,894 (Item 5) Beneficially : 8 Shared voting power Owned None By Each : 9 Sole dispositive power Reporting 766,996 (Item 5) Shared dispositive power Person :10 With None

Aggregate amount beneficially owned by each reporting person

766,996 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- Percent of class represented by amount in row (11)

6.82%

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)

Teton Advisors, Inc. I.D. No. 13-4008049

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

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS) 00 – Funds of investment advisory client.
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

Delaware

Number Of : 7 Sole voting power

.

Shares : 191,068 (Item 5)

:

Beneficially : 8 Shared voting power

.

Owned: None

:

By Each : 9 Sole dispositive power

:

Reporting : 191,068 (Item 5)

:

Person :10 Shared dispositive power

•

With : None

:

11 Aggregate amount beneficially owned by each reporting person

191,068 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- Percent of class represented by amount in row (11)

1.70%

Type of reporting person (SEE INSTRUCTIONS)
IA, CO

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1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

Gabelli Securities, Inc. I.D. No. 13-3379374

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

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS)

00 – Client funds

- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)
- 6 Citizenship or place of organization

Delaware

Number Of : 7 Sole voting power

.

Shares : 3,000 (Item 5)

.

Beneficially : 8 Shared voting power

:

Owned : None

By Each : 9 Sole dispositive power

:

Reporting : 3,000 (Item 5)

:

Person :10 Shared dispositive power

:

With : None

.

Aggregate amount beneficially owned by each reporting person

3,000 (Item 5)

- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- Percent of class represented by amount in row (11)

0.03%

Type of reporting person (SEE INSTRUCTIONS)
HC, CO, IA

CUSIP No. 901476101 1 Names of reporting persons I.R.S. identification nos. of above persons (entities only) GGCP, Inc. I.D. No. 13-3056041 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a) (b) 3 Sec use only 4 Source of funds (SEE 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 Wyoming Number Of : 7 Sole voting power : Shares None (Item 5) Beneficially Shared voting power : 8 Owned None By Each :9 Sole dispositive power Reporting 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%

HC, CO

Type of reporting person (SEE INSTRUCTIONS)

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1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

GAMCO Investors, Inc.

I.D. No. 13-4007862

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

(b)

- 3 Sec use only
- 4 Source of funds (SEE 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

New York

Number Of : 7 Sole voting power

:

Shares : None (Item 5)

.

Beneficially : 8 Shared voting power

:

Owned: None

By Each : 9

. ,

Reporting :

:

Person

With