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TWIN DISC INC Form 8-K January 24, 2006

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 o	f Report (Date of earliest event reported)	January 24, 2006
	Twin Disc, Incorporated	
(Exact name of registrant as specified in its charter)		
Wiscon	sin 1-7635	39-0667110
(State	or other jurisdiction (Commission file of incorporation) number)	(IRS Employer Identification No.)
1328	Racine Street, Racine, Wisconsin	53403
(Address of principal executive offices) (Zip Code		
Regist	rant'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 (17CFR 230.425)	e Securities Act
[]	Soliciting material pursuant to Rule 14a-12 under the (17 CFR 240.14a-12)	e Exchange Act
[]	Pre-commencement communications pursuant to Rule 14d Exchange Act (17 CFR 24014d-2(b))	1-2(b) under the
[]	Pre-commencement communications pursuant to Rule 13e Exchange Act (17 CFR 240.13e-4(c))	-4(c) under the

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

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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