TWIN DISC INC Form 10-K/A October 09, 2012

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549 Form 10-K/A Amendment No. 1

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended June 30, 2012

Commission File Number 1-7635

TWIN DISC, INCORPORATED (Exact name of registrant as specified in its charter)

Wisconsin
(State or other jurisdiction of Incorporation or organization)

39-0667110 (I.R.S. Employer Identification No.)

1328 Racine Street, Racine, Wisconsin 53403 (Address of principal executive offices)

(262) 638-4000 (Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days.

Yes $\sqrt{}$ No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T ($\S 232.405$ of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes \sqrt{No}

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definition of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large Accelerated Filer

Accelerated Filer √

Non-accelerated filer

Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No √

At August 17, 2012, the registrant had 11,404,246 shares of its common stock outstanding.

EXPLANATORY NOTE

The sole purpose of this Amendment No. 1 to the Annual Report on Form 10-K (the "Form 10-K") of Twin Disc, Incorporated for the fiscal year ended June 30, 2012, filed with the Securities and Exchange Commission on September 13, 2012, is to furnish Exhibit 101 to the Form 10-K in accordance with Rule 405 of Regulation S-T. Exhibit 101 to the Form 10-K provides the financial statements and related notes from the Form 10-K formatted in Extensible Business Reporting Language ("XBRL").

As permitted by Securities and Exchange Commission regulations, the Interactive Data File for the Form 10-K is being filed within the 30-day grace period for the first financial statements required to include detailed tagging of notes to the financial statements and financial statement schedules.

No other changes have been made to the Form 10-K. This Form 10-K/A does not reflect events that may have occurred subsequent to the original filing date, and does not modify or update any related disclosures made in the Form 10-K.

| Item 6. | Exhibits | |
|---------|----------|----------------------------|
| 101.INS | | XBRL Instance Document |
| 101.SCH | | XBRL Schema |
| 101.CAL | | XBRL Calculation Linkbase |
| 101.DEF | | XBRL Definition Linkbase |
| 101.LAB | | XBRL Label Linkbase |
| 101.PRE | | XBRL Presentation Linkbase |

In accordance with Rule 406T of Regulation S-T, the XBRL related information in Exhibit 101 to this Annual Report on Form 10-K is furnished and shall not be deemed to be "filed" for purposes of Section 18 of the Exchange Act, or otherwise subject to the liability of that section, and shall not be part of any registration statement or other document filed under the Securities Act or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

SIGNATURE

Pursuant to the requirements 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.

TWIN DISC, INCORPORATED (Registrant)

Date: October 9, 2012 /s/ THOMAS E. VALENTYN

Thomas E. Valentyn General Counsel and Secretary