



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

Mail Stop 6010

February 1, 2008

Via Facsimile and U.S. Mail

Mr. Henry W. Knueppel
Chief Executive Officer
Regal Beloit Corporation
200 State Street
Beloit, WI 53511

**Re: Regal Beloit Corporation
Form 10-K for the fiscal year ended December 30, 2006
Filed February 27, 2007
File No. 1-07283**

Dear Mr. Knueppel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Branch Chief