



DIVISION OF
CORPORATION FINANCE

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

October 26, 2010

Mr. Henry W. Kneuppel
Chairman and Chief Executive Officer
Regal Beloit Corporation
200 State Street
Beloit, Wisconsin 53511-6254

**Re: Regal Beloit Corporation
Form 10-K for the Fiscal Year Ended January 2, 2010
Filed March 2, 2010
File No. 1-7283**

Dear Mr. Kneuppel:

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