

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

DIVISION OF CORPORATION FINANCE

August 25, 2011

<u>Via E-mail</u> Mr. Charles A. Hinrichs Vice President and Chief Financial Officer Regal Beloit Corporation 200 State Street Beloit, Wisconsin 53511-6254

> Re: Regal Beloit Corporation Form 10-K for the Fiscal Year Ended January 1, 2011 Filed March 2, 2011 File No. 1-7283

Dear Mr. Hinrichs:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn Accounting Branch Chief