



DIVISION OF  
CORPORATION FINANCE

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

July 12, 2009

Mr. George E. Moschner  
Chief Financial Officer  
Baldor Electric Company  
5711 R. S. Boreham, Jr. St.  
Fort Smith, AR 72901

**Re: Baldor Electric Company  
Form 10-K for the fiscal year ended January 2, 2010  
File No. 001-07284**

Dear Mr. Moschner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian Cascio  
Accounting Branch Chief