



DIVISION OF
CORPORATION FINANCE

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

July 22, 2011

Via E-mail

Patricia M. Whaley
Vice President, General Counsel and Secretary
Rexnord Corporation
4701 West Greenfield Avenue
Milwaukee, WI 53214

**Re: Rexnord Corporation
Amendment No. 1 to Registration Statement on Form S-1
Filed July 8, 2011
File No. 333-174504**

Dear Ms. Whaley:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Certain Water Management subsidiaries are subject to a number of class action claims, page 19

1. Given the third sentence on page 73, please expand this risk factor to describe the additional risk arising from the insurance litigation in Florida state court, or tell us why you do not believe such disclosure is required.

Certain Relationships and Related Party Transactions, page 100

2. We note your response to prior comment 14. Please expand your disclosure in the sixth paragraph on page 102 to disclose the amount of additional PIK toggle senior indebtedness paid as in-kind interest on the interest payment dates during the period for which disclosure is provided.

Note 14 – Stock Options, page F-31

3. We note your response to prior comment 17. We will delay our final assessment of your response pending inclusion of the estimated IPO price in the filing.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

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You may contact Eric Atallah at (202) 551-3663 or Lynn Dicker, Reviewing Accountant, at (202) 551-3616 if you have questions regarding comments on the financial statements and related matters. Please contact Tom Jones at (202) 551-3602 or Mary Beth Breslin, Senior Attorney, at (202) 551-3625 with any other questions.

Sincerely,

/s/ Mary Beth Breslin for

Amanda Ravitz
Assistant Director

cc (via e-mail): William Kuesel, Esq. – O'Melveny & Myers LLP