



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

September 13, 2017

Via E-mail

Mark W. Peterson  
Chief Financial Officer  
Rexnord Corporation  
247 Freshwater Way, Suite 300  
Milwaukee, WI 53204

**Re: Rexnord Corporation  
Form 10-K for Fiscal Year Ended March 31, 2017  
Filed May 17, 2017  
File No. 1-35475**

Dear Mr. Peterson:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery