



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2018

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

**Re: Rexnord Corporation**  
**Form 10-K for the Fiscal Year Ended March 31, 2018**  
**Filed May 14, 2018**  
**File No. 001-35475**

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,

Division of Corporation Finance  
Office of Electronics and Machinery