



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2010

Mr. Henry W. Knueppel  
Chairman and Chief Executive Officer  
Regal Beloit Corporation  
200 State Street  
Beloit, Wisconsin 53511-6254

**Re: Regal Beloit Corporation  
Form 10-K for the Fiscal Year Ended January 2, 2010  
Filed March 2, 2010  
File No. 1-7283**

Dear Mr. Knueppel:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief