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

FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): **May 1, 2006**



**REGAL-BELOIT CORPORATION**  
(Exact name of registrant as specified in its charter)

**Wisconsin**  
(State of other jurisdiction of incorporation)

**1-7283**  
(Commission File Number)

**39-0875718**  
(IRS Employer Identification No.)

**200 State Street, Beloit, Wisconsin 53511**  
(Address of principal executive office)

**(608) 364-8800**  
Registrant's telephone number, including area code

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - ☐ Precommencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - ☐ Precommencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02**      **Results of Operations and Financial Condition.**

On May 1, 2006, REGAL-BELOIT Corporation (the "Company") issued a press release disclosing the first quarter 2006 financial results of the Company, highlighted by an increase of 76% increase in earnings per share in the first quarter. A copy of the Company's press release is attached as Exhibit 99 to this Current Report on Form 8-K (this "Current Report").

**Item 9.01**      **Financial Statements and Exhibits.**

- (a) Not Applicable
- (b) Not Applicable
- (c) Not Applicable
- (d) Exhibits: The following exhibit is being furnished herewith:
  - (99) Press Release of REGAL-BELOIT CORPORATION dated May 1, 2006

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**REGAL-BELOIT CORPORATION**

Date: May 1, 2006

By: /s/ David A. Barta

David A. Barta  
Vice President, Chief Financial Officer

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