



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2009

*By U.S. mail and facsimile to (423) 743-8870*

Mr. James H. Dorton, Vice President – Corporate Development and CFO  
NN, Inc.  
2000 Waters Edge Drive  
Building C, Suite 12  
Johnson City, TN 37604

**RE: NN, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**File No. 0-23486**

Dear Mr. Dorton:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief