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**Global Markets & Investment Banking**

**4 World Financial Center—5<sup>th</sup> Floor  
New York, New York 10080**

**212-449-6500**

August 5, 2005

Securities and Exchange Commission  
450 Fifth Street, NW  
Washington, D.C. 20549

Re: RBC Bearings Incorporated  
Registration Statement No. 333-124824

Gentlemen:

We hereby join the company in requesting that the effective date for the registration statement referred to above be accelerated so that it will be declared effective at 3:00 p.m. on August 9, 2005, or as soon thereafter as possible, pursuant to Rule 430A.

The underwriters of the above issue were advised by invitation wire and in subsequent underwriting papers that they must comply with the provisions of SEC Release No. 33-4968 of the 1933 Act and Rule 15c2-8 under the 1934 Act. Copies of the preliminary prospectus have been or will be made available in sufficient time for distribution to all prospective purchasers no less than 48 hours prior to the time it is expected confirmations will be mailed. The undersigned, as joint-lead managers, have and will, and each underwriter and each dealer has advised the undersigned that it has and will comply with Release No. 33-4968 of the 1933 Act and Rule 15c2-8 under the 1934 Act.

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In connection with the foregoing and pursuant to Rule 460 please be advised that the undersigned have effected approximately the following distribution of copies of the Preliminary Prospectus dated July 26, 2005.

N.Y.S.E.	1
Financial Services and Publications	15
N.A.S.D.	5
Underwriters	1,810
Dealers	26
Individuals & Corporations	1,132
MLPF&S Inc. Branch Offices	5,631
	<hr/>
	8,620

Copies

Very truly yours,

Merrill Lynch & Co.  
Merrill Lynch, Pierce, Fenner & Smith Incorporated  
KeyBanc Capital Markets, a division of McDonald Investments, Inc.  
Jefferies & Company, Inc.  
As Representatives

BY: Merrill Lynch, Pierce, Fenner & Smith Incorporated

By:           /s/ PALMA MAZZOLLA          

Palma Mazzolla  
Authorized Signatory

**RBC Bearings Incorporated  
One Tribology Center  
Oxford, Connecticut 06478**

**August 5, 2005**

**VIA FACSIMILE AND EDGAR**

Mr. Craig Slivka  
United States Securities and Exchange  
Commission  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Fax: 202-772-9368)

Attention: Mr. Craig Slivka:

Re: **RBC Bearings Incorporated (the "Company") Registration Statement on  
Form S-1 File No. 333-124824—Originally Filed May 11, 2005**

Ladies and Gentlemen:

The Company hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (SEC File No. 333-124824), as amended, to 3 p.m., Eastern time, on August 9, 2005 or as soon thereafter as possible.

The Company hereby acknowledges its responsibilities under the Securities Act of 1933, as amended, and the Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the above-referenced Registration Statement. The Company hereby further acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare this filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert this action as defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please call David D. McCusker of Kirkland & Ellis LLP, counsel to the Company, at (212) 446-4734 as soon as the Registration Statement has been declared effective.

Very truly yours,

RBC BEARINGS INCORPORATED

By: /s/ DANIEL A. BERGERON

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Name: Daniel A. Bergeron  
Its: Chief Financial Officer

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## QuickLinks

[RBC Bearings Incorporated One Tribology Center Oxford, Connecticut 06478 August 5, 2005](#)