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

FORM 8-K/A

CURRENT REPORT FOR ISSUERS SUBJECT TO THE
1934 REPORTING REQUIREMENTS

Pursuant to Section 13 OR 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) July 6, 1999

NN BALL & ROLLER, INC.

(Exact name of registrant as specified in its charter)

Delaware	0-23485	62-1096725
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification Number)

800 Tennessee Road, Erwin, Tennessee	37650
(Address of principal executive offices)	(Zip code)

(Registrant's telephone number, including area code) (423) 743-9151

None

(Former name or former address, if changed since last report)

INFORMATION TO BE INCLUDED IN REPORT

INDUSTRIAL MOLDING
(a division of Industrial Molding Corporation)

Financial Statements

January 2, 1999 and January 3, 1998

(With Independent Auditors' Report Thereon)

Independent Auditors' Report

The Boards of Directors
NN Ball & Roller, Inc., and
Industrial Molding Corporation:

We have audited the accompanying balance sheets of Industrial Molding (a division of Industrial Molding Corporation) as of January 2, 1999 and January 3, 1998, and the related statements of operations, divisional equity and cash flows for the years then ended. These financial statements are the responsibility of the management of Industrial Molding. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Industrial Molding (a division of Industrial Molding Corporation) as of January 2, 1999 and January 3, 1998, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

September 3, 1999

INDUSTRIAL MOLDING
(a division of Industrial Molding Corporation)
Balance Sheets

Assets	January 2, 1999	January 3, 1998
Current assets:		
Cash	$ 2,100	2,100
Trade accounts receivable, less allowance for doubtful accounts and returns of $160,461 in 1998 and $29,088 in 1997	4,340,285	4,379,034
Inventories	2,823,088	2,491,233
Prepaid expenses	77,431	39,744
Total current assets	7,248,904	6,912,111
Property, plant and equipment, net	8,559,761	8,729,169
Note receivable less current portion	--	684,953
Other assets, net	791,492	797,843
	$ 16,600,157	17,124,076
Liabilities and Divisional Equity		
Current liabilities:		
Note payable	$ 759,384	799,789
Current maturities of long-term debt	1,197,425	1,900,841
Due to affiliate	2,268,668	--
Accounts payable	858,188	623,873
Accrued expenses	1,412,122	1,778,438
Deferred revenue	144,100	196,168
Total current liabilities	6,639,887	5,299,109
Long-term debt, less current maturities	3,249,010	5,983,195
Total liabilities	9,888,897	11,282,304
Divisional equity	6,711,260	5,841,772
Commitments and contingencies		
	$ 16,600,157	17,124,076

See accompanying notes to financial statements.

INDUSTRIAL MOLDING
(a division of Industrial Molding Corporation)

Statements of Operations

Years ended January 2, 1999 and January 3, 1998

		January 2, 1999	January 3, 1998
Net sales	$	28,005,418	26,777,147
Cost of goods sold		22,858,626	21,999,511
Gross profit		5,146,792	4,777,636
Operating expenses:			
Selling expenses		961,238	858,232
General and administrative expenses		3,325,997	2,401,721
		4,287,235	3,259,953
Operating income		859,557	1,517,683
Other income (expense):			
Interest expense		(531,135)	(816,448)
Interest income		27,421	37,975
Other, net		186,437	198,469
Litigation settlements, net		977,928	(511,601)
Gain (loss) on disposal of property, plant and equipment		(186,925)	97,698
		473,726	(993,907)
Net income	$	1,333,283	523,776

See accompanying notes to financial statements.

INDUSTRIAL MOLDING
(a division of Industrial Molding Corporation)
Statements of Divisional Equity
Years ended January 2, 1999 and January 3, 1998

Balance at December 28, 1996	$	6,279,380
Net income		523,776
Distributions to parent and affiliates, net		(961,384)
Balance at January 3, 1998		5,841,772
Net income		1,333,283
Distributions to parent, net		(463,795)
Balance at January 2, 1999	$	6,711,260

See accompanying notes to financial statements.

INDUSTRIAL MOLDING
(a division of Industrial Molding Corporation)
Statements of Cash Flows
Years ended January 2, 1999 and January 3, 1998

		January 2, 1999	January 3, 1998
Cash flows from operating activities:			
Net income	$	1,333,283	523,776
Adjustments to reconcile net income to net cash provided by operating activities:			
Depreciation and amortization		1,599,822	1,466,457
Bad debt expense		677,160	--
(Gain) loss on disposal of property, plant and equipment		186,925	(97,698)
Changes in operating assets and liabilities:			
Increase in trade accounts receivable		(13,411)	(979,743)
Increase in note receivable		(65,047)	(148,813)
Increase in inventories		(337,855)	(120,167)
Increase in prepaid expenses		(37,687)	55,497
Decrease in other assets		131,351	--
Increase (decrease) in accounts payable		234,315	(58,354)
(Decrease) increase in accrued expenses		(366,316)	674,315
Decrease in deferred revenue		(52,068)	(92,640)
Net cash provided by operating activities		3,290,472	1,222,630
Cash flows from investing activities:			
Acquisition of property, plant and equipment		(1,752,839)	(964,256)
Proceeds from sales of property, plant and equipment		135,500	354,500
Net cash used in investing activities		(1,617,339)	(609,756)
Cash flows from financing activities:			
(Repayments) proceeds from long-term debt, net		(3,437,601)	107,542
Payments on note payable		(40,405)	--
Additions from affiliate, net		2,268,668	--
Distributions to Parent, net		(463,795)	(961,384)
Net cash used in financing activities		(1,673,133)	(853,842)
Net decrease in cash		--	(240,968)
Cash at beginning of year		2,100	243,068
Cash at end of year	$	2,100	2,100
Supplemental Disclosure of Cash Flow Information:			
Interest paid during the year	$	537,432	903,116

See accompanying notes to financial statements.

(1) Summary of Significant Accounting Policies

(a) Organization and Nature of Business

Industrial Molding (a division of Industrial Molding Corporation) ("Division") operates as a division of Industrial Molding Corporation ("IM") and has no separate legal status or existence. The Division is engaged in the manufacturing and sale of custom injection molded products primarily for the automotive, industrial, and consumer products industries. The Division's raw materials are readily available and the Division is not dependent on a single or small group of suppliers.

(b) Basis of Presentation

The accompanying financial statements have been prepared utilizing the accounting records of IM, segregating accounts attributable to the Division. Certain allocations of debt and related interest expense are discussed in note 7 and allocation of general and administrative expenses which are discussed below.

During 1998, an allocation of general and administrative expenses was not necessary as the affiliate performed their own corporate and administrative services.

During 1997, the Division provided certain corporate and administrative services to an affiliate owned by IM. Costs of approximately $345,000 relating to certain employees that provided services to the affiliate are, therefore, not included in general and administrative expenses. Management of the Division determined the allocation by estimating the amount of time devoted by these employees to the affiliate.

(c) Inventories

Inventories are stated at the lower of cost (first-in, first-out method) or market value.

(d) Property, Plant and Equipment

Property, plant and equipment are stated at cost and depreciated over the estimated useful lives of the respective assets on a straight-line basis. Upon sale or retirement, the related cost and accumulated depreciation are eliminated from the accounts and gains and losses are recognized in income. Repairs and maintenance which do not extend the lives or improve the respective assets are charged to expense as incurred.

(e) Intangible Assets

The cost of intangible assets (primarily non-compete agreement) is being amortized on a straight-line basis over the estimated useful lives of such assets. The cost of such assets, net of the related accumulated amortization, is included in other assets in the accompanying financial statements.

(Continued)

(f) Federal Income Taxes

The Division is included in the federal income tax return of IMC. IMC has elected by unanimous consent of its stockholders to be taxed under the provisions of Subchapter S of the Internal Revenue Code. Under those provisions, IMC is not taxed on its net income. Instead, the stockholders include their respective portions of IMC's net income in their federal income tax returns. Consequently, no provision for Federal income taxes has been made in the Division's financial statements.

(g) Revenue Recognition

The Division recognizes revenue from product sales as they are shipped. The Division occasionally receives advance payments from its customers prior to the time that the product is completed. These amounts are reflected as deferred revenue in the accompanying balance sheet.

(h) Fiscal Year End

The Division prepares its financial statements and reports its results of operations on the basis of a fiscal year which ends on the Saturday nearest December 31. Accordingly, the fiscal years ended January 2, 1999 and January 3, 1998, consisted of 52 weeks and 53 weeks, respectively.

(i) Impairment of Long-Lived Assets and Long-Lived Assets to be Disposed of The Division reviews long-lived assets and certain identifiable intangibles for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

(j) Use of Estimates

Management of the Division has made a number of estimates and assumptions relating to the reporting of assets and liabilities and operations and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with generally accepted accounting principles. Actual results could differ from those estimates.

(2) Inventories

Inventories consist of the following at January 2, 1999 and January 3, 1998:

	1998	1997
Raw materials	$ 1,013,566	910,192
Work in progress	245,160	151,526
Finished goods	1,570,362	1,429,515
	$ 2,829,088	2,491,233

(3) Property, Plant and Equipment

Property, plant and equipment consist of the following at January 2, 1999 and January 3, 1998:

	1998	1997
Land	$ 481,940	481,940
Buildings	5,164,371	5,077,122
Machinery and equipment	13,994,404	12,972,679
Office furniture and equipment	1,906,106	1,647,242
Construction in progress	127,823	270,074
	21,674,644	20,449,057
Accumulated depreciation and amortization	(13,114,883)	(11,719,888)
	$ 8,559,761	8,729,169

(4) Other Assets

Other assets consist of the following at January 2, 1999 and January 3, 1998:

	1998	1997
Non-compete agreement (note 5)	$ 799,789	799,789
Other	125,000	17,097
	924,789	816,886
Accumulated amortization	(133,297)	(19,043)
	$ 810,535	816,886

During 1998, the Division exchanged a $750,000 note receivable for a $125,000 investment in a private company. The transaction resulted in bad debt expense of $625,000, which is included in general and administrative expenses in the accompanying statements of operations.

(Continued)

(5) Note Payable and Non Compete Agreement

In 1997, the Division issued a $799,789 unsecured note payable to a former officer in exchange for a seven year non-compete agreement (note 4), which was considered a noncash investing activity. The note is payable upon demand or if no demand, in semi-monthly installments at the annual rate of $50,000 including interest at the Division's average borrowing rate (8.23% at January 2, 1999). At January 2, 1999 and January 3, 1998, the Division owed the former officer $759,384 and $799,789, respectively. During 1998, the Company made payments of approximately $108,000 of which interest represented approximately $68,000. The Division made no payments in 1997.

(6) Accrued Expenses

Accrued expenses consist of the following at January 2, 1999 and January 3, 1998:

		1998	1997
Litigation	$	412,560	864,456
Other		999,562	913,982
	$	1,412,122	1,778,438

(Continued)

INDUSTRIAL MOLDING
(a division of Industrial Molding Corporation)
Notes to Financial Statements
Years ended January 2, 1999 and January 3, 1998

(7) Long-term Debt

The long-term debt of IMC consists of the following at January 2, 1999 and January 3, 1998:

	1998	1997
Revolving line of credit with a bank secured by accounts receivable, inventory and property, plant and equipment (maximum limit of $12,000,000), due on December 31, 1999 with interest payable monthly at prime (7.75% as of January 2, 1999)	$ 600,000	1,302,000
Notes payable to a bank secured by accounts receivable, inventory and equipment, payable in monthly installments including interest at prime plus .5% (8.25% as of January 2, 1999) through July 31, 2001	4,901,565	6,522,006
Notes payable to a bank secured by certain real estate, due in monthly installments including interest at prime plus .5% (8.25% as of January 2, 1999) through September 20, 2011	4,321,415	4,499,418
Notes payable to a bank secured by accounts receivable, inventory and equipment, due in 60 monthly installments through July 31, 2002 including interest at prime plus .5% (8.25% as of January 2, 1999)	1,087,206	1,390,612
Notes payable to a bank secured by accounts receivable, inventory and equipment, due in 60 monthly installments through July 31, 2003 including interest at prime plus .5% (8.25% at January 2, 1999)	1,718,351	495,000
	12,628,537	14,209,036
Less portion allocated to affiliate	(8,182,102)	(6,325,000)
Long-term debt allocated to Division	4,446,435	7,884,036
Less current portion	(1,197,425)	(1,900,841)
	$ 3,249,010	5,983,195

All debt is incurred by IMC and allocated to the two divisions. The debt allocated to the Division at January 2, 1999, is based on the January 3, 1998 balance adjusted for the actual 1998 borrowings and payments made by the Division. Management of IMC allocated the January 3, 1998 debt to the Division based on reviewing the debt and the related collateral. The December 28, 1996 debt balance was allocated based on the percentages used for the January 3, 1998 allocation.

During 1998, interest expense was allocated based on allocated balances. The 1997 interest expense was allocated using the weighted average allocated debt balances at January 3, 1998 and December 28, 1996. The total interest expense for 1998 and 1997 was $1,466,797 and $1,593,737, respectively, of which $531,135 and $816,448, respectively, was allocated to the Division.

The line of credit and notes payable to a bank are guaranteed by IMC stockholders and include various affirmative and negative covenants relating primarily to certain financial ratios, net worth levels and incurrence of additional debt. IMC was in compliance with all covenants at January 2, 1999, except for tangible net worth for which they received a waiver from the bank.

In July 1999, the revolving line of credit and all the bank notes payable for the Division, were paid in full (note 13).

(8) Profit Sharing Plan

IMC has established an employee defined contribution profit sharing plan covering substantially all employees. In September 1998, the plan was restated and amended to change the completed employment eligibility requirement from one year to six months and the IMC began making a matching contribution equal to 25% of employee contributions up to 6% of their eligible earnings. In addition to the matching contribution, IMC may make a discretionary contribution each plan year. Contributions by the IMC for the years ended January 2, 1999 and January 3, 1998, totaled $35,740 and $0, respectively, and plan expenses paid by IMC during the period were approximately $12,000 and $0, respectively. The Division's allocated portion during 1998 for the contributions and plan expenses were $29,837 and $12,000, respectively.

(9) Commitments and Contingencies

(a) Litigation

During 1997, the Division received a favorable settlement in the amount of approximately $353,000, and the Division received two unfavorable judgements aggregating approximately $865,000. The Division appealed both unfavorable judgements and in 1998 both lawsuits were settled aggregating approximately $413,000. In addition, the Division received approximately $525,000 in connection with two favorable settlements during 1998.

(b) Self-Insurance

IMC is self-insured for medical and dental benefits for its employees and their covered dependents. Medical claims exceeding $25,000 per covered individual are covered through a private insurance carrier. In addition, the private insurance carrier also provides for amounts over an aggregate as defined by the policies.

The Division's portion of unpaid claims filed and an estimate of its incurred but not reported claims for medical and dental expenses existing at January 2, 1999 and January 3, 1998 have been recorded as accrued expenses in the accompanying financial statements in the amount of $100,928 and $120,219, respectively.

(10) Operating Lease

The Division has several noncancelable operating leases primarily for buildings and equipment. Rent expense for 1998 and 1997 was approximately $76,000 and $66,000, respectively, related to these leases. Future minimum lease payments under noncancelable operating leases (with initial or remaining lease terms in excess of one year) as of January 2, 1999 are:

1999	$	48,840
2000		18,435
2001		4,500
	$	71,775

(11) Related Party Transactions

During 1998 and 1997, net sales includes sales to an affiliate owned by IMC. Sales to the affiliate during 1997 were at the Division's cost. On January 4, 1998, the Division entered into a long-term supply agreement with the affiliate to provide products at negotiated prices that include mark-ups.

Net sales to the affiliate and related cost of goods sold for the years ended January 2, 1999 and January 3, 1998, and the related accounts receivable at January 2, 1999 and January 3, 1998 from this affiliate were as follows:

		1998	1997
Net sales	$	6,266,073	4,343,942
Cost of goods sold		3,284,729	4,343,942
Gross profit	$	2,981,344	--
Accounts receivable from affiliate	$	1,063,919	--

In 1998, the affiliate advanced $2,268,668 to the Division.

(12) Major Customer

Sales to an unrelated customer aggregated approximately 12% and 14% of net sales during 1998 and 1997, respectively. Accounts receivable from this customer was approximately $427,000 and $1,074,000 at January 2, 1999 and January 3, 1998, respectively.

(Continued)

(13) Subsequent Event

On July 4, 1999, according to the terms of a asset purchase agreement, IMC sold all the assets of the Division to NN Ball & Roller, Inc. In addition, NN Ball & Roller, Inc. also assumed certain Division trade payables and accrued liabilities.

NN Ball & Roller, Inc.
Unaudited Pro Forma Consolidated Financial Statements

The following unaudited pro forma consolidated financial information of NN Ball & Roller, Inc. (the "Company") is based on the historical financial statements of the Company, adjusted to give pro forma effect to the acquisition of certain assets of Industrial Molding, a division of Industrial Molding Corporation ("IM").

The unaudited pro forma consolidated balance sheet as of June 30, 1999 gives effect to the IM acquisition as if it occurred June 30, 1999. The unaudited pro forma consolidated statements of Income and Comprehensive Income for the year ended December 31, 1998 and the six months ended June 30, 1999 give effect to the acquisition as if it had occcurred on January 1, 1998. The unaudited pro forma adjustments are based upon available information and certain assumptions that the Company believes are reasonable under the circumstances. The unaudited pro forma consolidated financial statements do not purport to represent what the Company's results of operations or financial condition would actually have been had the acquisition in fact had occurred on such dates, nor do they purport to project the Company's results of operations or financial condition for any future period or date. The information set forth below should be read in conjunction with the historical financial statements of IMC for the years ended January 2, 1999 and January 3, 1998 (contained herein), Company's unaudited consolidated financial statements and notes thereto as of and for the six months ended June 30, 1999 (which are contained in the Company's Form 10-Q for the six months ended June 30, 1999), and the audited consolidated financial statements and notes thereto as of December 31, 1998 and 1997 and for the three years December 31, 1997 (which are contained in the Company's Anuual Report on Form 10-K).

The acquisition of certain assets of IM has been accounted for as a purchase. Under purchase accounting, the total purchase price and fair value of liabilities assumed are allocated to the tangible assets of the Company based upon their respective fair values as of the purchase date in accordance with Accounting Principles Board Opinion No. 16. A preliminary allocation of the purchase price of the IM acquistion has been made in the accompanying unaudited pro forma consolidated financial statements based upon Company estimates. The actual allocation of the purchase cost and the resulting effect on income from operations may differ from the pro forma amounts included therein; however, the Company does not expect the final allocation to differ materially from the preliminary allocation.

NN Ball & Roller Inc.
Unaudited Pro Forma Consolidated Balance Sheet
As Of June 30, 1999
(In Thousands)

	Actual	Industrial Molding(a)	Adjustments (b)	Pro Forma
Assets				
Current assets:				
Cash	$5,449		$(5,449)	$ --
Accounts receivable, net	13,946	$5,899		19,845
Inventories, net	10,371	3,818		14,189
Other current assets	1,248	86		1,334
Total current assets	31,014			35,368
Property, plant and equipment, net	36,010	8,503		44,513
Goodwill	--		13,005	13,005
Other	--	754		754
Total assets	$ 67,024			$ 93,640
Liabilities and stockholders' equity				
Current liabilities				
Accounts payable - trade	$ 4,050	923		$ 4,973
Accrued expenses	2,691	1,205		3,896
Deferred income	705	162		867
Income taxes payable	334			334
Total current liabilities	7,780			10,070
Deferred income taxes	2,980			2,980
Long-term debt, less current maturities	--		21,826	21,826
Total liabilities	10,760			34,876
Stockholders' equity:				
Common stock	149		4	153
Additional paid-in capital	27,902		2,496	30,398
Retained earnings	29,615			29,615
Other comprehensive income	(1,402)			(1,402)
Total stock equity	56,264			58,764
Total liabilities and stockholders' equity	$ 67,024			$ 93,640

See Notes to Unaudited Pro Forma Consolidated

Balance Sheet NN Ball & Roller, Inc.
Notes to Unaudited Pro Forma
Consolidated Balance Sheet

(a) Reflects the IM assets purchased and liabilities assumed, recorded at historical cost, by the Company from the IM acquistion as if the acquisition occurred on June 30, 1999.

(b) Reflects the Company's payment for the net assets acquired from IM. The Company paid $27.3 million in cash and issued 440,038 shares of its common stock in consideration for the net assets of IM. The total consideration for the acquisition is approximately $29.8 million. The Company financed the acquisition by drawing down an existing line of credit with First American National Bank.

NN Ball & Roller, Inc.
Statements of Income and Comprehensive Income
For The Twelve Months Ended December 31, 1998
(In Thousands Except Per Share Data)

	Actual	Industrial Molding (a)	Adjustments	Pro Forma
Net sales	$ 73,006	$ 28,129		$ 101,135
Cost of products sold	50,353	22,853	$ (1,429 (b))	71,777
Gross profit	22,653	5,276		29,358
Selling, general and administrative expenses	5,896	4,869	(222) (b)	10,543
Depreciation and amortization	4,557	--	2,364 (b)	6,921
Income from operations	12,200	407		11,894
Interest expense	64	--	1,311 (c)	1,375
Income before provision for income taxes	12,136	407		10,519
Provision for income taxes	4,480	--	(598) (d)	3,882
Net income	$ 7,656	$ 407		6,637
Other comprehensive income:				
Foreign currency translation	352	--		352
Other comprehensive income	352	--		352
Comprehensive income	$ 8,008	$ 407		$ 6,989
Net income per share	$ 0.52	$ --		$ 0.44
Shares outstanding	14,804	--	440 (e)	15,244
Net income per share - assuming dilution	$ 052	$ --		$ 0.44
Shares outstanding	14,804	--	440 (e)	15,244

See Notes to Unaudited Pro Forma Statements of Income and Comprehensive Income

NN Ball & Roller, Inc.
Notes to Unaudited Pro Forma
Statements of Income and Comprehensive Income

(a) Represents the historical results for IM for the twelve month period ended January 2, 1999.

(b) Reflects the reclassification of IM's depreciation expense for consistency with the presentation of the Company's financial statements for the year ended December 31, 1998 and the amortization of intangible assets incurred in conjunction with the IM acquisition over a period of 20 years.

(c) Represents interest expense incurred in connection with additional borrowings outstanding which were used to finance the IM acquisition. These additional borrowings were made under the Company's existing bank facility with First American Bank at an interest rate of 6%.

(d) Reflects federal and state taxes applied to IM and to adjustments at a rate of 37%. Prior to the acquisition Industrial Molding Corporation was a S corporation and not subject to federal taxes.

(e) Represents shares issued in conjunction with the acquisition of IM.

NN Ball & Roller, Inc.
Statements of Income and Comprehensive Income
For The Six Months Ended June 30, 1999
(In Thousands Except Per Share Data)

	Actual	Industrial Molding Corporation (a)	Adjustments	Pro Forma
Net sales	$35,387	$ 16,267		$ 51,654
Cost of products sold	25,114	12,180	$ (411) (b)	36,883
Gross profit	10,273	4,087		14,771
Selling, general and administrative expenses	2,245	2,755	(58) (b)	4,942
Depreciation and amortization	2,475	--	1,190 (b)	3,665
Income from operations	5,553	1,332		6,164
Interest expense	9	--	637 (c)	646
Income before provision for income taxes	5,544	1,332		5,518
Provision for income taxes	1,867	--	175 (d)	2,042
Net income	$ 3,677	$ 1,332		$ 3,476
Other comprehensive income:				
Foreign currency translation	(1,287)	--		(1,287)
Other comprehensive income	(1,287)	--		(1,287)
Comprehensive income	$ 2,390	$ 1,332		$2,189
Net income per share	$ 0.25	$ --		$ 0.23
Shares outstanding	14,804	--	440 (e)	15,244
Net income per share - assuming dilution	$ 0.25	$ --		$ 0.23
Shares outstanding	14,811	--	440 (e)	15,244

See Notes to Unaudited Pro Forma Statements of Income and Comprehensive Income

NN Ball & Roller, Inc.
Notes to Unaudited Pro Forma
Statements of Income and Comprehensive Income

(a) Represents the historical results for IM for the six month period ended July 3, 1999.

(b) Reflects the reclassification of IM's depreciation expense for consistency with the presentation of the Company's financial statements for the six months ended June 30, 1999 and the amortization of intangible assets incurred in conjunction with the IM acquisition over a period of 20 years.

(c) Represents interest expense incurred in connection with additional borrowings outstanding which were used to finance the IM acquisition. These additional borrowings were made under the Company's existing bank facility with First American Bank at an interest rate of 6%.

(d) Reflects federal and state taxes applied to IM and to adjustments at a rate of 37%. Prior to the acquisition Industrial Molding Corporation was a S corporation and not subject to federal taxes.

(e) Represents shares issued in conjunction with the acquisition of IM.

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.

(Registrant)

Date:

/s/ William C. Kelly, Jr.
William C. Kelly, Jr.
Chief Accounting Officer