

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 7, 2008

via U.S. mail and facsimile

Mr. James H. Dorton Vice President – Corporate Development and Chief Financial Officer 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, 2006

Filed March 16, 2007

Form 10-Q for the Quarterly Period Ended September 30, 2007

Filed November 9, 2007

Form 10-Q/A for the Quarterly Period Ended June 30, 2007

Filed February 27, 2008

Form 10-Q/A for the Quarterly Period Ended September 30, 2007

Filed February 27, 2008

File No. 000-23486

Dear Mr. Dorton:

We have completed our review of these filings and have no further comments at this time.

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Dorine Miller, Financial Analyst, at (202) 551-3711 or, in her absence, to Jennifer Hardy, Legal Branch Chief, at (202) 551-3767. Please contact Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Melissa Rocha, Senior Accountant, at (202) 551-3854, or to the undersigned at (202) 551-3355 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Terence O'Brien Accounting Branch Chief