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February 11, 2008

Mr. Terence O'Brien  
Accounting Branch Chief  
Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 7010  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: NN, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 16, 2007**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2007**  
**Filed November 9, 2007**  
**File No. 000-23486**

Ladies and Gentlemen:

Pursuant to your discussion with James H. Dorton last week, NN, Inc. (the "Company") hereby requests an additional ten (10) business days in which to respond to the the comments received from the Staff of the Securities and Exchange Commission by letter dated November 28, 2007. Please do not hesitate to contact the undersigned if you have any questions or comments relating to this correspondence.

Very truly yours,

Irene Graves

/s/ Irene Graves

cc: James H. Dorton