

FORM 8-K

Current Report

Pursuant To Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 28, 2004

NN, INC.
(Exact Name of Registrant as Specified in Charter)

Delaware

0-23486

62-1096725

(State or Other Jurisdiction of
Incorporation or Organization)

(Commission
File Number)

(I.R.S. Employer
Identification Number)

2000 Waters Edge Drive, Johnson City, Tennessee 37604

(Address of Principal Executive Offices) (Zip Code)

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

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Item 2.05 Costs Associated with Exit or Disposal Activities.

Effective December 2001, NN, Inc., a Delaware corporation ("NN") finalized the closing of its plant facility located in Walterboro, South Carolina. NN has sold the Walterboro plant facility at auction for approximately US \$350 thousand. The transaction closed on December 28, 2004. NN's financial statements list this plant facility with a carrying value of approximately US \$1.1 million. Accordingly, NN will record a charge for Loss on Sale of Fixed Assets of approximately US \$750 thousand.

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.

NN, INC.

Dated: January 3, 2005

By: /s/ William C. Kelly, Jr.

William C. Kelly, Jr.,
Secretary, Treasurer and Chief Administrative
Officer