

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

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 4, 2000 (November 27, 2000)

NN, 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 No.)

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)

Item 4. Changes in Registrant's Certifying Accountant .

On November 27, 2000, the Company retained the services of KPMG as its principal accountant to audit the Company's consolidated financial statements, replacing PricewaterhouseCoopers LLP. The decision to retain KPMG was based upon a reevaluation by the Company of its current professional relationships and was approved by the Company's Board of Directors at the recommendation of the Company's Audit Committee.

During the Company's two most recent fiscal years and through November 27, 2000, there have been no disagreements with PricewaterhouseCoopers LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. PricewaterhouseCoopers LLP reports on the financial statements of the Company for the past two years contained no adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

At the Company's request, PricewaterhouseCoopers LLP furnished it with a letter addressed to the SEC stating that PricewaterhouseCoopers LLP agrees with the above statements. A copy of PricewaterhouseCoopers LLP letter to the SEC, dated November 27, 2000, is filed as Exhibit 16 to this Form 8-K.

Item 7. Financial Statements and Exhibits.

(c) EXHIBITS. The following exhibits are filed herewith:

16 Letter from PricewaterhouseCoopers LLP, dated November 27, 2000, to the Securities and Exchange Commission.

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.
(Registrant)

DATE: 12/4/00

/s/ William C. Kelly, Jr.

Will C. Kelly
Chief Accounting Officer

Exhibit 16

[LETTERHEAD OF PRICEWATERHOUSECOOPERS LLP]

November 27, 2000

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

Commissioners:

We have read the statements made by NN, Inc. (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report dated November 27, 2000. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/ PRICEWATERHOUSECOOPERS LLP
PricewaterhouseCoopers LLP