

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

DIVISION OF CORPORATION FINANCE

August 1, 2023

James C. Kerr Chief Financial Officer The Gorman-Rupp Company 600 South Airport Road Mansfield, Ohio 44903

> Re: The Gorman-Rupp Company Form 10-K for the Fiscal Year ended December 31, 2022 Filed March 8, 2023 File No. 001-06747

Dear James C. Kerr:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation