



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

May 21, 2010

VIA U.S. MAIL

Mr. Wayne L. Knabel
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, 2009
Filed March 5, 2010
File No. 001-06747

Dear Mr. Knabel:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief