



DIVISION OF  
CORPORATION FINANCE

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

December 31, 2013

Via E-mail

Wayne L. Knabel  
Chief Financial Officer  
The Gorman-Rupp Company  
600 South Airport Road  
Mansfield, OH 44903

**Re: The Gorman-Rupp Company  
Form 10-K for the Fiscal Year Ended December 31, 2012  
Filed March 4, 2013  
Form 10-Q for the Quarterly Period Ended September 30, 2013  
Filed October 28, 2013  
File No. 001-06747**

Dear Mr. Knabel:

We have reviewed your response letter dated December 16, 2013 and filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2012

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 8

1. Please expand your response to prior comment 7 to tell us what the termination, cancellation and delay provisions are.

Wayne L. Knabel  
The Gorman-Rupp Company  
December 31, 2013  
Page 2

Exhibit 13

Note G. Pensions and Other Post-retirement Benefits, page 11

2. Further to your response to prior comment 4, please explain why you disclose that the pension losses as a result of the lump sum payments to retirees is a non-cash expense for the company. Discuss why only pension contributions have a cash effect on the company.

Form 10-Q for Fiscal Quarter Ended September 30, 2013

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 10

3. It is unclear from your response to prior comment 8 whether the 90% goal that you mention satisfies the requirements of Regulation S-K Item 303. For future filings, we encourage you to focus on the requirements of that Item.

You may contact Kevin Kuhar, Accountant, at (202) 551-3662 or Kate Tillan, Assistant Chief Accountant, at (202) 551-3604 if you have questions regarding comments on the financial statements and related matters. Please contact Ted Moskovitz, at (202) 551-3689, or Russ Mancuso, at (202) 551-3617, if you have questions on other comments. In this regard, do not hesitate to contact me at (202) 551-3671 with any other questions.

Sincerely,

/s/ Kate Tillan

Martin James  
Senior Assistant Chief Accountant