



DIVISION OF
CORPORATION FINANCE

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

August 27, 2020

William Sperry
Chief Financial Officer
HUBBELL INC
40 Waterview Drive
Shelton CT 06484

Re: HUBBELL INC
Form 10-K for Fiscal Year Ended December 31, 2019
Filed February 14, 2020
File No. 001-02958

Dear Mr. Sperry:

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 Manufacturing