



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

October 24, 2007

Mr. Richard P. Elliott  
Park-Ohio Holdings Corp.  
23000 Euclid Avenue  
Cleveland, Ohio 44117

**RE: Park-Ohio Holdings Corp.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 16, 2007**  
**File # 0-3134**

Dear Mr. Elliott:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief