



DIVISION OF
CORPORATION FINANCE

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

February 8, 2021

Robert Vilsack
General Counsel
Park Ohio Holdings Corp.
6065 Parkland Boulevard
Cleveland, Ohio 4412

Re: Park Ohio Holdings Corp.
Registration Statement on Form S-3
Filed February 3, 2021
File No. 333-252687

Dear Mr. Vilsack:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Asia Timmons-Pierce at 202-551-3754 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing