



DIVISION OF
CORPORATION FINANCE

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

October 5, 2022

Andrew Klaus
Chief Financial Officer
Preformed Line Products Company
660 Beta Drive
Mayfield Village, Ohio 44143

Re: Preformed Line Products Company
Form 10-K for the Year Ended December 31, 2021
Filed March 4, 2022
File No. 000-31164

Dear Andrew Klaus:

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 Real Estate & Construction