



DIVISION OF
CORPORATION FINANCE

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

October 17, 2022

Gabriel Bruno
Chief Financial Officer
Lincoln Electric Holdings Inc.
22801 St. Clair Avenue
Cleveland, Ohio 44117

Re: Lincoln Electric Holdings Inc.
Form 10-K for the Fiscal Year ended December 31, 2021
Filed February 18, 2022
File No. 000-01402

Dear Gabriel Bruno:

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 Energy & Transportation