



DIVISION OF
CORPORATION FINANCE

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

May 20, 2024

Matthew Crawford
Chief Executive Officer
PARK OHIO HOLDINGS CORP
6065 Parkland Boulevard
Cleveland, Ohio 44124

Re: PARK OHIO HOLDINGS CORP
Registration Statement on Form S-3
Filed May 14, 2023
File No. 333-279399

Dear Matthew Crawford:

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 Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing