

November 30, 2011

Mr. J. Gordon Seymour  
Secretary  
Public Company Accounting Oversight Board  
1666 K Street NW  
Washington, D.C. 20006-2803

**Re: Rulemaking Docket Matter No. 37: Concept Release on Auditor Independence and Audit Firm Rotation**

Dear Mr. Seymour,

The Gorman-Rupp Company herein provides our comments on the 2011 Public Company Accounting Oversight Board ("PCAOB") Concept Release on Auditor Independence and Audit Firm Rotation.

We support the PCAOB in its mission to oversee the audits of public companies to help protect the interests of investors and further the public interest in the preparation of informative, accurate and independent audit reports. However, The Gorman-Rupp Company does not support the proposal by the PCAOB to require audit firm rotation, as we believe this would not improve audit quality or effectiveness, and would needlessly increase audit-related costs, in most circumstances.

Founded in 1933, The Gorman-Rupp Company is a leading designer, manufacturer and international marketer of pumps and related pump and motor controls for use in diverse water, wastewater, flood control, construction, industrial, petroleum, original equipment, agriculture, fire protection, commercial heating, ventilating and air conditioning ("HVAC"), military and other liquid-handling applications. Our revenue for the year-ended December 31, 2010 was \$296.8 million and our nearly 21 million common shares are listed on the NYSE Amex Exchange.

In our case, we have maintained a relationship with the same audit firm, but a multitude of professional audit staff members and audit partners, as both a privately-held and a publicly-held company. As a direct result, we are strong believers in the benefits derived from the extensive knowledge an audit firm accumulates over time about the company it audits and the industry in which it operates, and about the quality and ethics of the company's management and its Board's governance.

Mandatory audit firm rotation would require rebuilding that new firm's industry and management understanding periodically and would therefore increase rather than diminish audit risk. Additionally, due to the related necessary and expensive learning curve that audit firms encounter during new audit engagements, mandatory firm rotation would notably reduce both the effectiveness and efficiency of the audits, especially in the engagement's initial years.

**THE GORMAN-RUPP COMPANY**

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Furthermore, the related incremental costs to The Gorman-Rupp Company due to mandatory auditor changes would exceed any possible benefit our shareholders would receive. The direct and indirect costs to our management and staff to educate new auditors about our business and industry, including the complexity of the Company's design, engineering, manufacturing, international distribution and customer support functions, would be significant and would have a direct, continuing and unjustifiable negative impact on our financial results and returns to our shareholders.

Our Audit Committee and we understand our respective managerial and governance responsibilities to our Board and our shareholders and mandatory rotation of our audit firm would not improve this understanding and would impair the efficacy of our duties and functions in these regards. We are satisfied that current audit and related standards, the PCAOB inspection program, and mandatory partner rotation, among other quality control measures, lead to high-quality public company audits at present in nearly all circumstances.

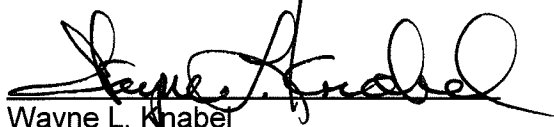
We believe existing Audit Committee governance oversight of the retention of the audit firm and the quality and independence of their professional services, combined with audit partner rotation rules in place, is sufficient to keep the relationship between the audit firm and the Company appropriate. We also believe this existing governance ensures sufficient audit objectivity and professional skepticism without the numerous downsides of mandatory firm rotation precipitated primarily by a very small number of highly publicized or highly politicized "audit failures". Therefore, we do not believe audit quality or effectiveness would be enhanced by mandatory auditor rotation and we oppose this unwarranted and burdensome regulatory proposal.

We appreciate the opportunity to comment on this matter and the PCAOB's consideration thereof, and we would be pleased to discuss our comments with you or other PCAOB members at your convenience.

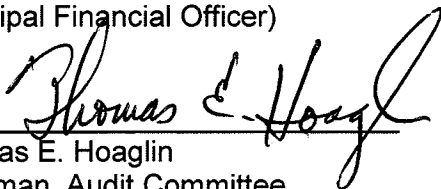
Sincerely,



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Jeffrey S. Gorman  
President and Chief Executive Officer  
(Principal Executive Officer)



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Wayne L. Khabel  
Chief Financial Officer  
(Principal Financial Officer)



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Thomas E. Hoaglin  
Chairman, Audit Committee  
The Gorman-Rupp Company