

April 24, 2023

William Sperry  
Chief Financial Officer  
HUBBELL INC  
40 Waterview Drive  
Shelton, CT 06484

Re: HUBBELL INC  
Form 10-K for the  
Filed, February 9,  
File No. 001-02958

Fiscal Year Ended December 31, 2022  
2023

Dear William Sperry:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the fiscal year ended December 31, 2022

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Adjusted Operating Measures, page 23

1. We note your reconciliations of adjusted operating measures on page 24 appear to essentially provide a non-GAAP income statement as they include most of the line items and subtotals presented on your GAAP income statement. Please explain to us how you determined the current format is appropriate and complies with Question 102.10 of the Division of Corporation Finance's Compliance & Disclosure Interpretations on Non-GAAP Financial Measures or tell us how you plan to modify it in future filings, so as not to give undue prominence to the non-GAAP financial measures presented.  
2022 Compared to 2021, page 25

2. It appears to us your current disclosures related to multiple financial statement line items are similar and do not adequately quantify the factors you identify or explain the

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HUBBELL INC  
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underlying reasons for changes, including if and how the changes could impact future results. Please revise your disclosures in future annual and quarterly filings to more fully address the following:  
When you disclose and discuss multiple factors that impact your results, quantify the impact of the factors you identify, for example, we note you identify multiple and offsetting factors that impacted consolidated net sales, net sales by segment, cost of goods sold, gross profit, operating income, and operating income

by segment;  
quantify the impact of  
and discuss the  
reasons for changes;  
and operating income  
higher costs and  
facts and  
the impact.

In regard to consolidated net sales and net sales by segment,  
favorable price realization and higher unit volumes and disclose  
In regard to cost of goods sold, gross profit, operating income,  
by segment, quantify the impact of favorable price realization and  
disclose and discuss the reasons for changes; and  
In regard to the Utility Solutions segment, more fully explain the  
circumstances related to the commercial resolution and disclose

In closing, 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.

You may contact Kevin Stertz at (202) 551-3723 or Anne McConnell at  
(202) 551-  
3709 with any questions.

FirstName LastNameWilliam Sperry  
Comapany NameHUBBELL INC  
  
Corporation Finance  
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Manufacturing  
FirstName LastName

Sincerely,  
  
Division of  
  
Office of