

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 21, 2004

Preformed Line Products Company  
(Exact name of registrant as specified in its charter)

Ohio  
(State or other jurisdiction of  
incorporation)

0-31164  
(Commission File Number)

34-0676895  
(IRS Employer  
Identification No.)

660 Beta Drive  
Mayfield Village, Ohio  
(Address of principal executive offices)

44143  
(Zip Code)

Registrant's telephone number, including area code: (440) 461-5200

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

On April 21, 2004, the Audit Committee of the Board of Directors of Preformed Line Products, an Ohio corporation ("PLP"), engaged Deloitte & Touche LLP ("Deloitte") as PLP's independent accountant for the fiscal year ending December 31, 2004.

During the two most recent fiscal years and the subsequent interim period through April 21, 2004 neither PLP nor anyone on behalf of PLP consulted with Deloitte regarding either the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on PLP's financial statements; or on any matter considered important by PLP in reaching a decision as to any accounting, auditing or financial reporting issue or any matter that was either the subject of a disagreement as defined in Item 304(a)(1)(iv) of Regulation S-K, or any reportable event, as defined in Item 304(a)(1)(v) of Regulation S-K.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

PREFORMED LINE PRODUCTS COMPANY

/s/ Eric R. Graef  
Eric R. Graef  
Vice President – Finance and Treasurer  
(Principal Accounting Officer)

DATED: April 28, 2004