

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

December 11, 2009

## via U.S. mail and facsimile

Timothy K. Pistell, CFO Parker-Hannifin Corporation 6035 Parkland Boulevard Cleveland, OH 44124-4141

**RE:** Parker-Hannifin Corporation

Form 10-K for the Fiscal Year Ended June 30, 2009

**Filed August 27, 2009** 

Schedule 14A Filed on September 28, 2009

File No. 1-4982

Dear Mr. Pistell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, John Hartz, Senior Assistant Chief Accountant, at (202) 551-3689, or me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters. For other comments, please contact Hagen Ganem, Staff Attorney, at (202) 551-3330, or in his absence, Craig Slivka, Special Counsel, at (202) 551-3729.

Sincerely,

Terence O'Brien Accounting Branch Chief