



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

DIVISION OF  
CORPORATION FINANCE

October 28, 2019

Catherine Suever  
Chief Financial Officer  
PARKER HANNIFIN CORP  
6035 Parkland Blvd.  
Cleveland, OH 44124

**Re: PARKER HANNIFIN CORP**  
**Form 10-K for the fiscal year ended June 30, 2019**  
**Filed August 23, 2019**  
**Form 8-K filed August 1, 2019**  
**File No. 1-04982**

Dear Ms. Suever:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing