

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): November 17, 2003

Parker-Hannifin Corporation
(Exact Name of Registrant as Specified in Charter)

Ohio	1-4982	34-0451060
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)
6035 Parkland Blvd., Cleveland, Ohio		44124-4141
(Address of Principal Executive Offices)		(Zip Code)

Registrant's telephone number, including area code: (216) 896-3000

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Item 5. Other Events.

Parker-Hannifin Corporation (the “Company”) is filing herewith the following exhibits to its Registration Statement on Form S-3 (File No. 333-82806), which was declared effective as of February 25, 2002 (the “Registration Statement”):

1. Opinion of Jones Day relating to certain tax matters; and
2. Consent of Jones Day.

Item 7. Exhibits.

(c) Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
8.1	Opinion of Jones Day as to certain tax matters.
23.1	Consent of Jones Day (included as part of Exhibit 8.1)

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.

Parker-Hannifin Corporation

By: /s/ Timothy K. Pistell

Name: Timothy K. Pistell
Title: Vice President - Finance and Administration
and Chief Financial Officer

Date: November 17, 2003

EXHIBIT INDEX

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JONES DAY
North Point • 901 Lakeside Avenue
Cleveland, Ohio 44114-1190
Telephone: (216) 586-3939 • Facsimile: (216) 579-0212

November 17, 2003

Parker-Hannifin Corporation
6035 Parkland Blvd.
Cleveland, OH 44124-4141

Re: Prospectus Supplement for up to \$775,000,000 Medium-Term Notes, Series A

Ladies and Gentlemen:

We have acted as special tax counsel to Parker-Hannifin Corporation (the "Company") in connection with the issuance of up to \$775 million aggregate principal amount of the Company's Medium-Term Notes, Series A (the "Notes"), as set forth in the Company's Prospectus (the "Prospectus"), dated February 25, 2002, and the Company's Prospectus Supplement (the "Prospectus Supplement"), dated November 17, 2003.

In connection with our opinion, we have reviewed and are relying upon the Registration Statement on Form S-3 (File No. 333-82806) of which the Prospectus and Prospectus Supplement are a part (the "Registration Statement"), including the exhibits thereto, the representations contained in a letter dated today addressed to us from the Company, and such other documents, records and instruments as we have deemed necessary or appropriate for purposes of this opinion.

This opinion is based upon current provisions of the Internal Revenue Code of 1986, as amended, current Treasury regulations issued thereunder, current published administrative rulings and procedures of the Internal Revenue Service, and judicial decisions published to date, all of which are subject to change or differing interpretation, possibly with retroactive effect.

Based upon and subject to the foregoing and subject to the limitations set forth herein, it is our opinion that the material federal income tax consequences to holders of the Notes will be as described under the heading "Material U.S. Federal Income Tax Considerations" in the Prospectus Supplement. You have not requested, and we do not express, an opinion concerning any other tax consequences of the issuance of the Notes.

We consent to the filing of this opinion as Exhibit 8.1 to the Registration Statement. In giving this consent, we do not admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act of 1933 or the rules and regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Jones Day

Jones Day