



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 6, 2008

**via U.S. mail and facsimile**

Donald E. Washkewicz, Chief Executive Officer  
Parker Hannifin Corporation  
6035 Parkland Blvd.  
Cleveland, Ohio 44124-4141

**RE: Parker Hannifin Corporation  
Form 10-K for the Fiscal Year Ended June 30, 2007  
Filed August 29, 2007  
File No. 1-04982**

Dear Mr. Washkewicz:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief