



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

March 17, 2008

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

Mark O. Eisele  
Vice President - Chief Financial Officer & Treasurer  
Applied Industrial Technologies, Inc.  
One Applied Plaza  
Cleveland, Ohio 44115

**RE: Applied Industrial Technologies, Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2007  
Filed August 27, 2007  
Forms 10-Q for the Fiscal Quarters Ended September 30, 2007 and  
December 31, 2007  
File No. 1-2299**

Dear Mr. Eisele:

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, Al Pavot, at (202) 551-3738, or me at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief