



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