



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

March 19, 2018

Via E-mail

Ms. Catherine A. Suever
Chief Financial Officer
Parker Hannifin Corp
6035 Parkland Boulevard
Cleveland, OH 44124-4141

**Re: Parker Hannifin Corp
Form 10-K for Fiscal Year Ended June 30, 2017
Filed August 25, 2017
Definitive Proxy Statement on Schedule 14A
Filed September 25, 2017
File No. 1-04982**

Dear Ms. Suever:

We have completed our review of your filings. 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,

/s/ Pamela Long

Pamela Long
Assistant Director
Office of Manufacturing and
Construction