

January 31, 2008

Mail Stop 4561

Mr. Steven J. Pokrak  
Treasurer and Chief Financial Officer  
Park Bancorp, Inc.  
5400 South Pulaski Road  
Chicago, IL 60632

**Re: Park Bancorp, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Forms 10-Q for the Quarterly Periods Ended March 31, 2007,  
June 30, 2007, and September 30, 2007  
File No. 000-20867**

Dear Mr. Pokrak:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief