



DIVISION OF  
CORPORATION FINANCE

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

August 1, 2012

Via E-mail

James A. Wilhelm  
President and Chief Executive Officer  
Standard Parking Corporation  
900 N. Michigan Avenue  
Suite 1600  
Chicago, IL 60611-1542

**Re: Standard Parking Corporation  
Preliminary Proxy Statement on Schedule 14A  
And Documents Incorporated by Reference  
Filed April 27, 2012  
File No. 000-50796**

Dear Mr. Wilhelm:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Max A. Webb for

Justin Dobbie  
Legal Branch Chief

cc: Via E-mail  
Mark D. Wood  
Katten Muchin Rosenman LLP