

May 4, 2006

Mail Stop 4561

Marc Ebersole  
200 Hannover Park Road, Suite 120  
Atlanta, GA 30350

**Re: National Parking Systems, Inc.  
Form 10-KSB for the year ended December 31, 2004  
Forms 10-QSB for the quarters ended March 31, 2005, June 30, 2005  
and September 30, 2005  
File No. 000-49933**

Dear Mr. Ebersole:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3498 if you have questions.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant