



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

Mail Stop 3561

September 28, 2009

Via Fax & U.S. Mail

Mr. Dale Van Voorhis
Chief Financial Officer
Parks! America, Inc.
1300 Oak Grove Road
Pine Mountain, GA 31822

**Re: Parks! America, Inc.
Form 10-K for the year ended December 31, 2008
Form 10-Q for the quarterly period ended June 28, 2009
File No. 000-51254**

Dear Mr. Van Voorhis:

We have reviewed your filings and your response dated August 13, 2009 and have the following comments. We think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Please respond to confirm that such comments will be complied with, or, if certain of the comments are deemed inappropriate, advise the staff of your reason. Your response should be submitted in electronic form, under the label "corresp" with a copy to the staff. Please respond within ten (10) business days.

Mr. Dale Van Voorhis
Parks! America, Inc.
September 28, 2009
Page 2

Form 10-Q for the Quarterly Period Ended June 28, 2009

Financial Statements

Consolidated Statements of Cash Flows, page 7

1. Please tell us how you determined that the presentation of (\$194,366), (\$7,495), and \$131,866 in your statement of cash flows is correct. Specifically, it appears from your response to our previous comment 15 that the \$131,866 incorporates the (\$194,366) as well as \$62,500 of additional LEA-related items that had right of offset. Further, it is unclear how you determined the treatment of the \$7,495 given the presentation in your previous comment 15. Please clarify and provide us with a revised draft statement of cash flow, as appropriate.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Mr. Dale Van Voorhis
Parks! America, Inc.
September 28, 2009
Page 3

You may contact Amy Geddes at 202-551-3304 or Lyn Shenk at 202-551-3380 if you have questions regarding comments on the financial statements and related matters. Please contact me at 202-551-3211 with any other questions.

Sincerely,

David R. Humphrey
Branch Chief