



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 1, 2010

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 March 31, 2009**  
**Form 10-Q for the quarterly period ended June 28, 2009**  
**File No. 000-51254**

Dear Mr. Van Voorhis:

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

Sincerely,

David R. Humphrey  
Branch Chief