



DIVISION OF  
CORPORATION FINANCE

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

July 24, 2013

Via Email

Dale Van Voorhis  
Chief Executive Officer  
1300 Oak Grove Road  
Pine Mountain, GA 31822

**Re: Parks! America, Inc.**  
**Form 10-K for the Year Ended September 30, 2012**  
**Filed December 28, 2012**  
**File No. 000-51254**  
**Form 10-Q for the Quarterly Period Ended December 30, 2012**  
**Filed February 6, 2013**  
**Filed No. 000-51254**

Dear Mr. Van Voorhis:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey  
Accounting Branch Chief