



DIVISION OF  
CORPORATION FINANCE

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

March 12, 2014

Via E-mail

John Hawkins  
Chief Financial Officer  
Parke Bancorp, Inc.  
601 Delsea Drive  
Washington Township, NJ 08080

**Re: Parke Bancorp, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 4, 2014  
File No. 000-51338**

Dear Mr. Hawkins:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Proposal V – Approval of Issuance of Shares of Common Stock, page 17

General

1. Please revise the proxy statement to include financial statements under Item 13 of Schedule 14A. Alternatively, provide the Staff with your legal and factual analysis supporting your conclusion that audited financial statements are not required. Please consider Note A to Schedule 14A and Item 12 for the private placement.
2. Add a section that includes the pro forma information required by Item 13 of Schedule 14A.

Consequences if the Proposal is Approved

Dilution, page 18

3. Include disclosure in this section that provides the exact amounts of the dilutive effect on earnings per share and the book value per share of your common stock. In addition, revise to include the percentage by which the existing stockholders' ownership will decrease.

Interests of Directors and Executive Officers, page 21

4. Please quantify in this section any equity compensation that the directors and executive officers will receive, as interpreted by NASDAQ Rule 5635, as a result of the conversion.
5. Revise this section, or the tables on pages 3 and 4 as applicable, to present the common stock and Series B Preferred Stock in the same table. Add columns showing the amount of Series B Preferred Stock that the beneficial owners received in the private placement, the shares of common stock that they will hold after the conversion and their percentages of ownership if the proposal is approved. If there are any investors in the private placement that will beneficially own more than 5% of your outstanding common stock as a result of the conversion that are not already included in the tables on pages 3 and 4, please include such persons in the revised table(s).

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 Exchange Act rules require. 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 responding to our comments, please provide a written 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.

John Hawkins  
Parke Bancorp, Inc.  
March 12, 2014  
Page 3

Please contact Erin Purnell at (202) 551-3454 or me at (202) 551-3464 with any questions.

Sincerely,

/s/ Kathryn McHale

Kathryn McHale  
Senior Staff Attorney

cc. Via E-mail  
Joan Guilfoyle  
Spidi & Fisch PC