

Mail Stop 4561

December 19, 2008

Mr. Richard B. Frost
President and Chief Executive Officer
The Parkview Group, Inc.
21301 Powerline Road, Suite 103
Boca Raton, FL 33433

**Re: The Parkview Group, Inc.
Form 10
Filed November 12, 2008
File No. 000-53491**

Dear Mr. Frost:

We have reviewed your filing and have the following comments. Where indicated, 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.

General

1. We note that the company did not have any revenues from operations in fiscal year ended 2007 and in the nine months ended September 30, 2008. We also note that, on your balance sheet as of Dec. 31, 2007, your total assets were \$59,500 that consisted of \$12,000 in cash and \$47,500 in marketable equity securities. Please provide us with an analysis as to whether The Parkview Group is an investment company under the Investment Company Act of 1940. Please include an analysis under Section 3(a)(1)(C) of the Investment Company Act.

Item 1. Business

Forward-Looking Statements, page 1

2. We note your disclosure that Parkview claims the safe harbor protection for forward-looking statements provided by Section 21E of the Exchange Act. Please note that Section 21E does not apply to forward-looking statements by issuers that issue penny stocks. Please remove the disclosure indicating your ability to rely on Section 21E.

History, page 1

3. We note the disclosure on page 1 that, "From its inception Parkview has provided management consulting to corporate clients" and the disclosure on page 2 that, "From April 1999 through May 2008, Parkview engaged in providing management consulting services" We also note that the company has not generated any revenues since January 2007 and that additional planned operations have not started since 2007. Please revise your disclosure throughout the registration statement to reflect specifically the company's operations since January 2007.
4. Please disclose in more detail how the company will assist businesses with the "disposition" of some or all of their assets. Also describe in more detail the types of tangible and intangible assets that the company expects to assist in disposing.

General, page 2

5. Please describe in greater detail the joint ventures or strategic business alliances that the company may enter into.

Management, Sales, Marketing, and Distribution Consulting Services, page 3

6. We note the disclosure that the company currently has only one customer relationship. Please provide additional information on the material terms of such arrangement. Please also include a risk factor regarding the significance of the loss of this customer and the material adverse effect such loss could have on your results of operations. Please refer to Items 101(h)(1)(vi) and 503(c) of Regulation S-K.

Competition, page 3

7. Please disclose the company's methods of competition. See Item 101(h)(iv) of Regulation S-K.

Item 1A. Risk Factors

General

8. Please include risk factors discussing the company's status as a development stage company and also the company's lack of a significant operating history. Please refer to Item 503(c) of Regulation S-K.
9. Please include a risk factor discussing the company's lack of revenues and net loss.

Parkview's cannot guarantee that any of Parkview's future strategic joint ventures..., page 4

10. We note the disclosure under this subheading regarding the company's joint venture and other strategic relationship goals. Please revise this risk factor to indicate that the company is not currently considering any such joint venture or other relationship, as indicated by the company's disclosure on page 7.

Parkview could face labor shortages which could slow growth, page 5

11. We note the disclosure under this subheading regarding potential labor shortages and the corresponding impact on the company's growth opportunities. We also note that the company currently has four employees who are officers of the company and not required to commit a significant amount of time to the company. Please revise the risk factor narrative and subheading to more accurately reflect the specific risk to the company. Please refer to Item 503(c) of Regulation S-K.

Parkview's planned operation as a public company ..., page 6

12. You should present as risk factors only those factors that represent a material risk to investors in this company. This risk factor could apply to any issuer or to any other offering. Please revise to cite a particular risk or remove the risk factor.

Item 2. Financial Information

Management's Discussion and Analysis of Financial Condition and Results of Operation

13. We note the disclosure under the Overview subheading regarding the company's strategy to pursue additional consulting agreements. Please elaborate on actions the company is currently undertaking to pursue or otherwise develop additional relationships. Also address the company's recent lack of revenues from operations. The disclosure in the introductory narrative of this section should generally provide insight into the material opportunities, challenges, and risks, such as those presented by known material trends and uncertainties, which may impact the company's future operating performance. Please also expand on the company's strategy for addressing these opportunities, challenges and risks. Please see Release No. 33-8350 (December 19, 2003).

Results of Operations, page 8

14. Please describe the significant components of the company's revenues and expenses and also provide a narrative discussion to explain the variance in the company's revenues and expenses from the fiscal year ended December 31, 2007 to the preceding fiscal year ended December 31, 2006. Please refer to Item 303(a)(3)(i) of Regulation S-K. Please also see Instruction 4 to Item 303(a) of Regulation S-K and Release No. 33-6835 (May 18, 1989).
15. We note the statement that, "The Company is not presently aware of any trends, events or uncertainties that may cause its revenues or income from operations to vary materially." Please explain this statement in light of the disclosure that the company had revenues of \$19,200 in 2006 and then had \$0 revenues in 2007.
16. Please expand your disclosure to discuss material changes in your financial condition from the interim period ended September 30, 2008 and the end of your last fiscal year. Also include a discussion of the material changes in your results of operation for the nine months ended September 30, 2008 with the same period in the prior fiscal year. Please refer to Item 303(b) of Regulation S-K.

Item 5. Directors and Executive Officers, page 10

17. We note the disclosure under this section regarding the ability of the company's employees to freely engage in businesses competitive with the company. Please include a risk factor that addresses this conflict of interest.

Item 4. Security Ownership of Certain Beneficial Owners and Management, page 8

18. We note the disclosure in footnote (3) that the table does not includes shares that are held jointly with Mr. Gusrae's wife. We also note the disclosure on page 13 that shares were issued to minor children of certain shareholders. Please note that a person is generally regarded as the beneficial owner of securities held in the name of his or her spouse or minor children. See SEC Release 33-4819. For each selling shareholder, please revise the table to reflect securities held jointly with a spouse or in the name of minor children.

Item 6. Executive Compensation

Conflicts of Interest, page 12

19. Please expand your disclosure to identify and discuss the potential conflicts of interest between you and your officers, directors and affiliates. Please also include a risk factor discussing risks to investors as a result of these conflicts of interest.

Item 7. Certain Relationships and Related Transactions, and Director's Independence, page 13

20. For each of the transactions disclosed under this section, please disclose the approximate dollar value of the amount involved. Please also describe the company's policies and procedures for the review, approval or ratification of each of the transactions. Please refer to Items 404(a)(3) and (b) of Regulation S-K.

Item 10 Recent Sales of Unregistered Securities, page 14

21. For each exemption, please state the facts relied upon to make the exemption available as required by Item 701 of Regulation S-K. For example, please discuss whether there was any general solicitation and whether investors were accredited or financially sophisticated.

Financial Statements

Report of Independent Registered Public Accounting Firm, page 1

22. We note that the opinion paragraph refers to auditing standards instead of accounting principles generally accepted in the United States of America. Please revise the accountants report to comply with AU Section 508.08h of the Codification of Statements on Auditing Standards of the AICPA.

Unaudited Interim Financial Statements for the Quarter Ended September 30, 2008

23. Please advise why you have not included the Statement of Operations and Statement of Cash Flows for the comparable period for the proceeding fiscal year (i.e. nine months ended September 30, 2007). It appears that you have only included the most recent 2008 interim period and period from inception information. Reference is made to Rule 8-03 of Regulation S-X.
24. We note that you have included dividends per share on the face of your Statements of Operations instead of in the notes to your financial statements. Advise us how your disclosure complies with the guidance in paragraph 37 of SFAS 128 or remove this presentation. Further, consistent with your disclosure on page 14 of your registration statement, clarify in your footnotes that you do not anticipate paying any additional dividends in the foreseeable future.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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.

Mr. Frost
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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.

You may contact Jorge Bonilla, Staff Accountant, at (202) 551-3414 or Cicely Lamothe, Accounting Branch Chief, at (202) 551-3413 if you have questions regarding comments on the financial statements and related matters. Please contact Jerard Gibson, Attorney-Advisor at (202) 551-3473 or me at (202) 551-3233 with any other questions.

Sincerely,

Tom Kluck
Legal Branch Chief