



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3010

June 1, 2009

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
Form 10-K for the fiscal year ended December 31, 2008
Filed April 14, 2009
File No. 000-53491

Dear Mr. Frost:

We have completed our reviews of your Forms 10 and 10-K, and related filings, and do not, at this time, have any further comments.

Sincerely,

Tom Kluck
Legal Branch Chief