

Mail Stop 3561

March 24, 2010

via U.S. mail and facsimile

John S. Lewis, President  
Parks One, Inc.  
11109 Oak Pond Circle  
Charlotte, NC 28277

**RE: Parks One, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2009**  
**Forms 10-Q for the Quarter Ended September 30, 2009 and December 31, 2009**  
**File No.: 0-52963**

Dear Mr. Lewis:

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 comments, we have asked you to provide us with additional information so we may better understand your disclosure. Please do so within the time frame set forth below. You should comply with the remaining comments in all future filings, as applicable. Please confirm in writing that you will do so and also explain to us how you intend to comply, within the time frame set forth below. Please understand that after our review of all of your responses, 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 filings. 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.

Form 10-K for the Fiscal Year Ended June 30, 2009

Item 9A. Controls and Procedures

Management's Report on Internal Control Over Financial Reporting, page 15

1. Please revise to provide a statement identifying the framework used by management (e.g. COSO) to evaluate the effectiveness of your internal control over financial reporting as required by Item 308(T)(a)(2) of Regulation S-K.

Signatures

2. Please revise your filing to include the signature of your principal accounting officer or controller. Under the signature, please include the name, title and position as principal accounting officer or controller. See Instruction D(2) to Form 10-K.

Report of Independent Registered Public Accounting Firm, page F-1

3. Please note that for development stage entities, auditor association with the cumulative data since inception is required in annual reports. In addition to the annual periods already included in your report, please advise your auditor to revise the scope and opinion paragraphs of their audit report to opine upon (i) the cumulative period from inception through June 30, 2009 and (ii) the balance sheet for the year ended June 30, 2008 and amend your Form 10-K accordingly.

Form 10-Q for the Quarter Ended September 30, 2009

General

4. Please note that the FASB Accounting Standards Codification became effective on July 1, 2009. As a result, all non-SEC accounting and financial reporting standards have been superseded. In future filings, please revise any references to accounting standards accordingly.

Closing Comments

As appropriate, please amend your Form 10-K 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.

John S. Lewis, President  
Parks One, Inc.  
March 24, 2010  
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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include 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.

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 filings;

staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

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 filings or in response to our comments on your filings.

You may contact Raj Rajan (202) 551-3388 or Brian Bhandari at (202) 551-3390 if you have questions regarding comments on the financial statements and related matters. Please contact Susann Reilly at (202) 551-3236 or David Link at (202) 551-3356 with other questions.

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services