

Mail Stop 4561

July 26, 2006

Ms. Mandy M. Pope
Chief Accounting Officer
Parkway Properties, Inc.
One Jackson Place Suite 1000
188 East Capitol Street
Jackson, Mississippi 39201-2195

Re: Parkway Properties, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 14, 2006
File No. 001-11533

Dear Ms. Pope:

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

Sincerely,

Daniel L. Gordon
Branch Chief