

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