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July 7, 2008

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Gentlemen:

We have read Item 4.01 of Form 8-K dated July 7, 2008, of Parkway Properties, Inc. and are in agreement with the statements contained in the first, second, third and fourth paragraphs on page two therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Ernst & Young LLP