

Mailstop 4561

March 20, 2008

Stephen Gilhuley  
EVP, Secretary and General Counsel  
Park Electrochemical Corp.  
48 South Service Road, Suite 300  
Melville, NY 11747

**Re: Park Electrochemical Corp.  
Form 10-K for the fiscal year ended February 25, 2007  
Filed May 10, 2007  
File No. 001-04415**

Dear Mr. Gilhuley:

We have completed our review of your Form 10-K and have no further comments.

Sincerely,

Barbara C. Jacobs  
Assistant Director