



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 11, 2021

P. Matthew Farabaugh  
Chief Financial Officer  
Park Aerospace Corp.  
1400 Old Country Road, Suite 409N  
Westbury, NY 11590

**Re: Park Aerospace Corp.**  
**Form 10-K for the Fiscal Year Ended March 1, 2020**  
**Filed May 14, 2020**  
**File No. 001-04415**

Dear Mr. Farabaugh:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing