

Mail Stop 4561

March 21, 2006

By U.S. Mail and facsimile to (740) 349-3787

Mr. John W. Kozak  
Chief Financial Officer  
Park National Corporation  
50 North Third Street, P.O. Box 3500  
Newark, Ohio 43058

Re: Park National Corporation - Employee Stock Ownership Plan  
Item 4.01 Form 8-K  
Filed March 17, 2006  
File No. 001-13006

Dear Mr. Kozak:

We have completed our review of your Form 8-K filed March 17, 2006 and have no further comments at this time.

Sincerely,

Matthew Komar  
Staff Accountant