

Mail Stop 4561

May 11, 2009

*By U.S. Mail and Facsimile to: (740) 349-3765 and 349-3709*

C. Daniel DeLawder  
Chief Executive Officer  
Park National Corporation  
50 North Third Street  
P.O. Box 3500  
Newark, Ohio 43058-3500

**Re: Park National Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 25, 2009 and  
Correspondence filed April 2, 16 and 28, 2009  
File No. 001-13006**

Dear Mr. DeLawder:

We have completed our review of your Form 10-K, related filings and correspondence and have no further comments at this time.

Please contact Jessica Livingston at 202-551-3448 or me at 202 551-3698 with any other questions.

Sincerely,

Mark Webb  
Branch Chief