



DIVISION OF
CORPORATION FINANCE

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

March 30, 2012

Via E-mail

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

**Re: Park National Corporation
Form 10-K for the Year Ended December 31, 2010
Filed February 28, 2011
Form 10-Q for the Quarter Ended June 30, 2011
Filed August 15, 2011
File No. 001-13006**

Dear Mr. Kozak:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Christian Windsor

Christian Windsor
Special Counsel