



DIVISION OF  
CORPORATION FINANCE

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

June 11, 2010

Mr. Brian E. Shore  
President and Chief Executive Officer  
Park Electrochemical Corp.  
48 South Service Road  
Melville, NY 11747

**Re: Park Electrochemical Corp.**  
**Form 10-K Filed on May 15, 2009**  
**Form 8-K Filed on December 22, 2009**  
**File No. 001-04415**

Dear Mr. Shore:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief