



DIVISION OF
CORPORATION FINANCE

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

February 28, 2011

G. Marc Baumann
Chief Financial Officer
Standard Parking Corporation
900 N. Michigan Avenue, Suite 1600
Chicago, Illinois 60611

Re: Standard Parking Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 12, 2010
Form 10-Q for Fiscal Quarter Ended September 30, 2010
Filed November 5, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 5, 2010
File No. 000-50796

Dear Mr. Baumann:

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

Sincerely,

Lyn Shenk
Branch Chief