

ERNST & YOUNG

Ernst & Young LLP
5 Houston Center
1401 McKinney Street
Houston, Texas 77010-2007

Phone: (713) 750 1500
Fax: (713) 750 1501
www.ey.com

July 7, 2008

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Gentlemen:

We have read Item 4.01 of Form 8-K dated July 7, 2008, of Parkway Properties, Inc. and are in agreement with the statements contained in the first, second, third and fourth paragraphs on page two therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Ernst & Young LLP