

PARK NATIONAL CORP /OH/  
Form 11-K  
June 26, 2008

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 11-K**

(Mark One)

**ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE  
ACT OF 1934**

**For the fiscal year ended December 31, 2007**

**OR**

**TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE  
ACT OF 1934**

**For the transition period from \_\_\_\_\_ to \_\_\_\_\_**

Commission file number 333-91178

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

Park National Corporation  
Employees Stock Ownership Plan

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

Park National Corporation  
50 North Third Street  
Newark, Ohio 43055

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**REQUIRED INFORMATION**

The following financial statements and supplemental schedules for the Park National Corporation Employees Stock Ownership Plan are being filed herewith:

Audited Financial Statements:

Report of Independent Registered Public Accounting Firm  
Crowe Chizek and Company LLC

Statements of Net Assets Available  
for Benefits at December 31, 2007 and 2006

Statements of Changes in Net Assets Available  
for Benefits for the Years Ended December 31, 2007 and 2006

Notes to Financial Statements December 31, 2007 and 2006

Supplemental Schedules:

Schedule of Assets (Held at End of Year),  
Schedule H, Line 4(i) December 31, 2007

Schedule of Reportable Transactions,  
Schedule H, Line 4(j) For the year ended December 31, 2007

The following exhibit is being filed herewith:

Exhibit No.    Description

23.1        Consent of Independent Registered Public Accounting Firm    Crowe Chizek and Company LLC

**SIGNATURES**

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the employee benefit plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

PARK NATIONAL CORPORATION  
EMPLOYEES STOCK OWNERSHIP PLAN

By THE PARK NATIONAL BANK, Trustee

Date: June 26, 2008

By: /s/ John W. Kozak

Printed John W. Kozak  
Name:

Title: Chief Financial Officer

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Financial Statements and Supplemental Schedules  
Park National Corporation Employees  
Stock Ownership Plan  
Years Ended December 31, 2007 and 2006  
With Report of Independent Registered Public Accounting Firm

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Park National Corporation Employees  
Stock Ownership Plan  
Financial Statements and Supplemental Schedules  
Years Ended December 31, 2007 and 2006  
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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Executive Committee of the Board of Directors

Plan Oversight Committee

Park National Corporation Employees Stock Ownership Plan

We have audited the accompanying statements of net assets available for benefits of the Park National Corporation Employees Stock Ownership Plan (the Plan) as of December 31, 2007 and 2006, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2007 and 2006, and the changes in net assets available for benefits for the years then ended in conformity with U.S. generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental schedules of assets (held at end of year) and reportable transactions are presented for purposes of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audit of the basic 2007 financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic 2007 financial statements taken as a whole.

/s/ Crowe Chizek and Company LLC

Crowe Chizek and Company LLC

Columbus, Ohio

June 26, 2008

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Park National Corporation  
 Employees Stock Ownership Plan  
 Statements of Net Assets Available for Benefits  
 December 31, 2007 and 2006

|  | 2007              | 2006              |
|--|-------------------|-------------------|
| <b>ASSETS</b>  |                   |                   |
| Cash   | \$ 26,924         | \$                |
| Investments, at fair value:  |                   |                   |
| Park National Corporation Common Stock                                   | 38,339,896        | 58,771,746        |
| Mutual Funds   | 16,757,198        | 12,039,411        |
| Money Market Funds   | 355,460           | 455,676           |
| Savings Accounts, issued by<br>Park National Corporation bank affiliates | 2,641,447         | 2,523,339         |
| <br>Total Investments  | <br>58,094,001    | <br>73,790,172    |
| Contributions receivable:  |                   |                   |
| Employer   |                   | 47,051            |
| Employee   |                   | 97,332            |
|  |                   | 144,383           |
| Accrued interest and dividends   | 575,970           | 590,121           |
| Total Assets   | 58,696,895        | 74,524,676        |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS</b>                             | <br>\$ 58,696,895 | <br>\$ 74,524,676 |

See accompanying notes to financial statements.

Park National Corporation  
 Employees Stock Ownership Plan  
 Statements of Changes in Net Assets Available for Benefits  
 For the years ended December 31, 2007 and 2006

|   | 2007              | 2006              |
|---|-------------------|-------------------|
| Additions:  |                   |                   |
| Investment (loss) income:   |                   |                   |
| Net realized and unrealized depreciation in fair value of investments | \$ (19,742,768)   | \$ (1,013,848)    |
| Interest and dividends  | 2,707,464         | 2,584,681         |
| <br>Total investment (loss) income                                    | <br>(17,035,304)  | <br>1,570,833     |
| Contributions:  |                   |                   |
| Employer  | 1,867,859         | 1,743,664         |
| Employee  | 4,186,816         | 3,749,073         |
| Rollover  | 1,179,486         | 32,172            |
| <br>Total contributions   | <br>7,234,161     | <br>5,524,909     |
| <br>Net (decrease) increase before deductions                         | <br>(9,801,143)   | <br>7,095,742     |
| Deductions:   |                   |                   |
| Benefit payments to participants                                      | 6,026,638         | 4,484,749         |
| <br>Net (decrease) increase in net assets available for benefits      | <br>(15,827,781)  | <br>2,610,993     |
| <br>Net assets available for benefits at beginning of year            | <br>74,524,676    | <br>71,913,683    |
| <br>Net assets available for benefits at end of year                  | <br>\$ 58,696,895 | <br>\$ 74,524,676 |

See accompanying notes to financial statements.



Park National Corporation  
Employees Stock Ownership Plan  
Notes to Financial Statements  
December 31, 2007 and 2006

**1. Description of the Plan**

The following description of the Park National Corporation Employees Stock Ownership Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General**

The Plan is a defined contribution plan covering full-time or part-time employees of Park National Corporation and subsidiaries (Park) who have completed one year of service, and are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

**Contributions**

Each year, participants may contribute up to 25% of their pretax annual compensation, as defined in the Plan. Participants may also contribute rollover amounts representing distributions from other qualified defined contribution plans. The maximum salary deferral permitted by the Internal Revenue Code (Code) was \$15,500 and \$15,000 for 2007 and 2006, respectively. The Plan also permits participants who are age 50 or older to make catch-up contributions in accordance with Code Section 414(v).

Park provides a matching contribution at a level established annually by Park. For 2007, Park matched 50% up to the first 12% of compensation contributed by the participant. For 2006, Park matched 50% up to the first 15% of compensation contributed by the participant.

**Participant Accounts**

Each participant's account is credited with the participant's salary deferral and allocation of Park's contribution and Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

**Vesting**

Participants' accounts are 100% vested at all times.

**Reclassification**

Certain prior year amounts have been reclassified to conform to the current year presentation.

Park National Corporation  
Employees Stock Ownership Plan  
Notes to Financial Statements (continued)  
December 31, 2007 and 2006

**1. Description of the Plan (continued)**

**Payments of Benefits**

Upon termination or after age 59<sup>1/2</sup>, a participant may elect lump sum, rollover, or installments over a period certain not to exceed the participant's (and their designated beneficiary's) life expectancy in an amount equal to the value of his or her account. A participant can elect to take a distribution of their account balance in cash or shares of Park National Corporation common stock.

**ESOP**

Effective January 1, 2002, the Plan was amended and restated to become an ESOP Plan that invests in shares of Park National Corporation common stock. The Plan is not leveraged and all new contributions (both employer and employee) will be used to purchase only Park National Corporation common stock. Prior to January 1, 2007, participants had the ability to diversify their investments upon reaching age 55. Effective January 1, 2007, the Plan was amended to allow all participants to diversify their investments on a quarterly basis.

**Bank Acquisitions**

On March 9, 2007, Park acquired Vision Bancshares, Inc. ( Vision ). Vision terminated its 401(k) plan on June 30, 2007, and all employees who have met the eligibility requirements of the Plan became eligible to participate in the Plan on July 1, 2007.

Park National Corporation  
Employees Stock Ownership Plan  
Notes to Financial Statements (continued)  
December 31, 2007 and 2006

**2. Summary of Accounting Policies**

**Basis of Presentation**

The financial statements of the Plan are prepared on the accrual basis.

**Valuation of Investments and Income Recognition**

Investments are stated at fair value. Park National Corporation common stock is valued at its quoted market price. Shares of mutual funds are valued at quoted market prices which represent the net asset value of shares held by the Plan at year end. Investments in the money market fund and savings accounts are stated at cost, which approximates fair value.

Investment income consists of interest income accrued as earned, and dividend income recorded on the ex-dividend date. Investment transactions are recorded on a trade-date basis.

**Administrative Expenses**

All administrative expenses charged to the Plan are borne by Park. Park also provides other accounting and administrative services to the Plan.

**Payment of Benefits**

Benefits are recorded when paid.

**Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of investment income and expenses during the reporting period. Actual results could differ from those estimates.

**Concentration of Credit Risk**

At December 31, 2007 and 2006, approximately 66% and 79%, respectively, of the Plan's assets were invested in Park National Corporation common stock.

At December 31, 2007 and 2006, approximately 5% and 3%, respectively, of the Plan's assets were invested in savings accounts issued by Park National Corporation bank affiliates. The investments in savings accounts may from time to time exceed the federally insured limits.

Park National Corporation  
Employees Stock Ownership Plan  
Notes to Financial Statements (continued)  
December 31, 2007 and 2006

**2. Summary of Accounting Policies (continued)**

**Effect of Newly Issued But Not Yet Effective Accounting Standards**

In September 2006, the FASB issued Statement No. 157, *Fair Value Measurements*. This Statement defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. This Statement establishes a fair value hierarchy about the assumptions used to measure fair value and clarifies assumptions about risk and the effect of a restriction on the sale or use of an asset. The standard is effective for fiscal years beginning after November 15, 2007. In February 2008, the FASB issued Staff Position (FSP) 157-2, *Effective Date of FASB Statement No. 157*. This FSP delays the effective date of FAS 157 for all nonfinancial assets and nonfinancial liabilities, except those that are recognized or disclosed at fair value on a recurring basis (at least annually) to fiscal years beginning after November 15, 2008, and interim periods within those fiscal years. The impact of adoption of FASB Statement No. 157 on the Plan's net assets available for benefits and changes in net assets available for benefit is not anticipated to be material.

In February 2007, the FASB issued Statement No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities*. The standard provides reporting entities with an option to report selected financial assets and liabilities at fair value and establishes presentation and disclosure requirements designed to facilitate comparisons between reporting entities that choose different measurement attributes for similar types of assets and liabilities. The new standard is effective for the Plan on January 1, 2008. The Plan did not elect the fair value option for any financial assets or financial liabilities as of January 1, 2008.

**3. Plan Termination**

Although Park has not expressed any intent to do so, it has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Park National Corporation  
 Employees Stock Ownership Plan  
 Notes to Financial Statements (continued)  
 December 31, 2007 and 2006

**4. Investments**

The Plan's investments are held in trust by The Park National Bank, a wholly owned subsidiary of Park National Corporation. The Plan's investments (including investments bought and sold as well as held during the year) appreciated/(depreciated) in fair value during the years ended December 31, 2007 and 2006 as follows:

|   | 2007            | 2006           |
|---|-----------------|----------------|
| Park National Corporation Common Stock            | \$ (20,364,228) | \$ (2,183,304) |
| Vanguard Institutional Index Fund                 | 230,724         | 709,975        |
| Vanguard Short-Term Investment-Grade Bond Fund    | 10,512          | 4,582          |
| Vanguard Growth Index Fund                        | 131,995         | 75,063         |
| Vanguard Institutional Extended Market Index Fund | 18,280          | 130,585        |
| Vanguard Balanced Index Fund                      | 59,257          | 108,990        |
| Vanguard Total International Stock Index Fund     | 147,805         | 146,665        |
| Vanguard Intermediate-Term Bond Index Fund        | 22,887          | (6,404)        |
|   | \$ (19,742,768) | \$ (1,013,848) |

The following table represents the fair value of those investments that represent 5 percent or more of the Plan's net assets available for benefits as of December 31:

|   | 2007          | 2006          |
|---|---------------|---------------|
| *Park National Corporation Common Stock | \$ 38,339,896 | \$ 58,771,746 |
| Vanguard Institutional Index Fund       | 7,017,437     | 5,803,450     |

\* Nonparticipant-directed

Park National Corporation  
 Employees Stock Ownership Plan  
 Notes to Financial Statements (continued)  
 December 31, 2007 and 2006

**5. Nonparticipant-Directed Investments**

The following information represents the assets and the significant components of changes in assets related to the nonparticipant-directed portion of the Park National Corporation Common Stock investment. Initial contributions are deposited into the Plan in the form of cash with shares of Park National Corporation Common Stock purchased on a delayed basis.

|   | December 31,    |               |
|---|-----------------|---------------|
|   | 2007            | 2006          |
| Investment, at fair value:                    |                 |               |
| Park National Corporation Common Stock Fund   | \$ 38,339,896   | \$ 58,771,746 |
| Northern Institutional Government Portfolio   | 355,458         | 454,650       |
| Cash  | 26,924          |               |
|   | \$ 38,722,278   | \$ 59,226,396 |
| <br>Changes in assets:                        |                 |               |
| Contributions                                 | \$ 6,547,357    | \$ 5,366,183  |
| Interest and dividend income                  | 2,216,346       | 2,124,878     |
| Distributions to participants                 | (4,665,172)     | (3,710,621)   |
| Transfers to participant directed investments | (4,238,421)     | (125,694)     |
| Net depreciation in fair value of investments | (20,364,228)    | (2,183,304)   |
| <br>Increase/(decrease) in assets             | \$ (20,504,118) | \$ 1,471,442  |

The amounts disclosed as Money Market Funds in the Statements of Net Assets Available for Benefits also include participant-directed balances of \$2 and \$1,026 for 2007 and 2006, respectively.

**6. Income Tax Status**

The Plan has received a determination letter from the Internal Revenue Service dated September 30, 2003, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Subsequent to this determination by the Internal Revenue Service, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax exempt.

Park National Corporation  
 Employees Stock Ownership Plan  
 Notes to Financial Statements (continued)  
 December 31, 2007 and 2006

**7. Party-in-Interest**

The Plan held the following party-in-interest investments (at fair value):

|  | December 31,  |               |
|--|---------------|---------------|
|  | 2007          | 2006          |
| Park National Corporation Common Stock     | \$ 38,339,896 | \$ 58,771,746 |
| The Park National Bank Savings Account     | 1,916,546     | 1,806,304     |
| Second National Bank Savings Account       | 73,769        | 70,289        |
| The Richland Trust Company Savings Account | 651,132       | 646,746       |
|  | \$ 40,981,343 | \$ 61,295,085 |

At December 31, 2007, the Plan held 594,417 shares of Park National Corporation common stock, with a fair value of \$38,339,896. At December 31, 2006, the Plan held 593,654 shares of Park National Corporation common stock, with a fair value of \$58,771,746.

During 2007 and 2006, cash dividends of \$2,196,119 and \$2,111,960, respectively, were paid to the Plan by Park National Corporation.

At December 31, 2007 and 2006, the Plan held savings accounts issued by Park National Corporation bank affiliates of \$2,641,447 and \$2,523,339, respectively. During 2007 and 2006, interest of \$125,602 and \$125,318, respectively, was paid to the Plan by the Park National Bank. At December 31, 2007, the Plan held a non-interest bearing checking account at Park National Bank of \$26,924.

During 2007 and 2006, the Plan purchased 46,778 shares and 51,429 shares, respectively, of Park National Corporation common stock.

Costs and expenses incurred in administering the Plan are paid by Park, which totaled \$127,640 and \$127,206 for 2007 and 2006, respectively.

Park National Corporation  
 Employees Stock Ownership Plan  
 Notes to Financial Statements (continued)  
 December 31, 2007 and 2006

**8. Form 5500 Reconciliation**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500.

|  | December 31,  |               |
|--|---------------|---------------|
|  | 2007          | 2006          |
| Net assets available for benefits per the financial statements | \$ 58,696,895 | \$ 74,524,676 |
| Less: Employer contribution credit                             | (2,485)       |               |
| Less: Accrued interest and dividends                           | (575,970)     | (590,121)     |
| <br>   |               |               |
| Net assets available for benefits per the Form 5500            | \$ 58,118,440 | \$ 73,934,555 |

The following is a reconciliation of net change in net assets available for benefits per the financial statements to the Form 5500:

|   | 2007            | 2006         |
|---|-----------------|--------------|
| Net (decrease)/increase in net assets available for benefits per the financial statements | \$ (15,827,781) | \$ 2,610,993 |
| Less: Employer contribution credit  | (2,485)         |              |
| Less: Accrued interest and dividends  | (575,970)       | (590,121)    |
| Plus: Prior year accrued interest and dividends   | 590,121         | 530,478      |
| <br>  |                 |              |
| Net (decrease)/increase in net assets available for benefits per the Form 5500            | \$ (15,816,115) | \$ 2,551,350 |

**9. Risks and Uncertainties**

The Plan invests in various investment securities including Park National Corporation common stock, mutual funds, savings accounts and a money market fund. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants account balances and the amounts reported in the statements of net assets available for benefits.



**SUPPLEMENTAL SCHEDULES**

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Park National Corporation  
 Employees Stock Ownership Plan  
 Schedule H, Line 4(i)  
 Schedule of Assets (Held at End of Year)  
 December 31, 2007

Name of Plan Sponsor: Park National Corporation  
 Employer identification number: 31-1179518  
 Three digit plan number: 002

| (b)<br>Identity of Issue,<br>Borrower, Lessor<br>or Similar Party    | (c)<br>Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | (d)<br>Cost   | (e)<br>Current<br>Value |
|--|---|---------------|-------------------------|
| Money Market Fund:<br>Northern Institutional Government<br>Portfolio | 355,460 units   | \$ 355,460    | \$ 355,460              |
| Total Money Market Funds   |   |               | 355,460                 |
| Common Stock:<br>* Park National Corporation<br>common stock         | 594,417 shares  | \$ 35,693,405 | \$ 38,339,896           |
| Total common stock   |   |               | 38,339,896              |
| Mutual Funds:  |   |               |                         |
| Vanguard Institutional Index Fund                                    | 52,314 shares   | **            | \$ 7,017,437            |
| Vanguard Short-Term Investment<br>Grade Fund                         | 111,641 shares  | **            | 1,188,984               |
| Vanguard Growth Index Fund   | 54,225 shares   | **            | 1,668,491               |
| Vanguard Institutional Extended<br>Market Index Fund                 | 52,657 shares   | **            | 1,805,594               |
| Vanguard Intermediate-Term Bond<br>Index Fund                        | 78,987 shares   | **            | 829,364                 |
| Vanguard Balanced Index Fund   | 105,623 shares  | **            | 2,300,460               |
| Vanguard Total International Stock<br>Index Fund                     | 97,882 shares   | **            | 1,946,868               |
| Total Mutual Funds   |   |               | ** 16,757,198           |

Savings Accounts, issued by Park  
National Corporation bank affiliates:

|                              |                         |    |    |           |
|------------------------------|-------------------------|----|----|-----------|
| * The Park National Bank     | Interest rate of 3.630% | ** | \$ | 1,916,546 |
| * Second National Bank       | Interest rate of 3.630% | ** |    | 73,769    |
| * The Richland Trust Company | Interest rate of 3.630% | ** |    | 651,132   |

Total Savings Accounts, issued by  
Park National Corporation bank  
affiliates

2,641,447

Total Investments Held at End of  
Year

\$ 58,094,001

\* Indicates party-in-interest to the Plan.

\*\*Disclosure of historical cost is not required for participant-directed investments.

Park National Corporation  
 Employees Stock Ownership Plan  
 Schedule H, Line 4(j)  
 Schedule of Reportable Transactions  
 For the year ended December 31, 2007

Name of Plan Sponsor: Park National Corporation  
 Employer identification number: 31-1179518  
 Three digit plan number: 002

| (a)   | (b)<br>Description of Asset Including<br>Maturity Date, Rate of Interest, | (c)          | (d)<br>Selling<br>Price | (g)<br>Cost of<br>Asset | (h)<br>Current<br>Value<br>of Asset on<br>Transaction<br>Date | (i)<br>Net Gain<br>or (Loss) |
|---|---|--------------|-------------------------|-------------------------|---|------------------------------|
| Identity or Party Involved  | Collateral, Par or Maturity Value   | Cost         | Price                   | Asset                   | Date  | or (Loss)                    |
| <b>Category (iii) A series of transactions in excess of 5% of plan assets</b> |   |              |                         |                         |   |                              |
| Northern Govt Portfolio   | Money Market Fund, 89 purchases   | \$ 9,028,192 | \$                      | \$ 9,028,192            | \$ 9,028,192  | \$                           |
| Northern Govt Portfolio   | Money Market Fund, 101 sales  |              | 9,128,407               | 9,128,407               | 9,128,407   |                              |
| Park National Corporation   | Common Stock, 98 purchases  |              |                         | 4,001,111               | 4,001,111   |                              |
| Park National Corporation   | Common Stock, 5 sales   | 4,001,111    |                         |                         |   |                              |
| Park National Corporation   | Common Stock  |              | 1,287,000               | 1,603,072               | 1,287,000   | (316,072)                    |

PARK NATIONAL CORPORATION  
EMPLOYEES STOCK OWNERSHIP PLAN  
ANNUAL REPORT ON FORM 11-K  
FOR FISCAL YEAR ENDED DECEMBER 31, 2007  
INDEX TO EXHIBITS

Exhibit No.    Description

|      |   |
|------|---|
| 23.1 | Consent of Independent Registered Public Accounting Firm    Crowe Chizek and Company LLC<br>E-1 |
|------|---|