

PARK NATIONAL CORP /OH/  
Form 8-K  
October 19, 2009

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 8-K  
CURRENT REPORT**

**Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): October 19, 2009**

**Park National Corporation**

(Exact name of registrant as specified in its charter)

**Ohio**

**1-13006**

**31-1179518**

(State or other jurisdiction  
of incorporation)

(Commission File Number)

(IRS Employer Identification No.)

**50 North Third Street,  
P.O. Box 3500, Newark, Ohio**

**43058-3500**

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: **(740) 349-8451**

**Not Applicable**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02 Results of Operations and Financial Condition

On October 19, 2009, Park National Corporation ( Park ) issued a news release (the Operating Results News Release ) announcing operating results for the three months and nine months ended September 30, 2009. A copy of the Operating Results News Release is included as Exhibit 99.1 to this Current Report on Form 8-K and incorporated by reference herein.

Park s management uses certain non-GAAP (generally accepted accounting principles) financial measures to evaluate Park s performance. Specifically, management reviews net income before impairment charge, net income available to common shareholders before impairment charge, net income before impairment charge per share-diluted, return on average tangible assets before impairment charge, return on average assets before impairment charge, return on average tangible realized common equity before impairment charge, return on average common equity before impairment charge, return on average tangible realized common equity and return on average tangible assets. Management has included, in the Operating Results News Release, information relating to these non-GAAP financial measures for the three-month and nine-month periods ended September 30, 2009 and 2008. Management believes that the non-GAAP measures present additional information to the reader of the consolidated financial statements, which, when read in conjunction with the consolidated financial statements prepared in accordance with GAAP, assist in analyzing Park s operating performance and ensure comparability of operating performance from period to period. In the Operating Results News Release, Park has provided a reconciliation of the GAAP to non-GAAP measures solely for the purpose of complying with SEC Regulation G and not as an indication that the non-GAAP measures are a substitute for the GAAP measurements.

Item 8.01 Other Events

Declaration of Cash Dividend

As reported in the Operating Results News Release, on October 19, 2009, the Park Board of Directors declared a \$0.94 per share regular quarterly cash dividend in respect of Park s common shares. The dividend is payable on December 10, 2009 to common shareholders of record as of the close of business on November 25, 2009. A copy of the News Release is included as Exhibit 99.1 and incorporated by reference herein.

Item 9.01 Financial Statements and Exhibits.

- (a) Not applicable
- (b) Not applicable
- (c) Not applicable
- (d) Exhibits. The following exhibit is included with this Current Report on Form 8-K:

Exhibit No.	Description
99.1	News Release issued by Park National Corporation on October 19, 2009 addressing operating results for the three months and nine months ended September 30, 2009. [Remainder of page intentionally left blank; signature on following page.]

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

PARK NATIONAL CORPORATION

Dated: October 19, 2009

By: /s/ John W. Kozak  
John W. Kozak  
Chief Financial Officer

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Park National Corporation

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