



DIVISION OF  
CORPORATION FINANCE

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

January 14, 2011

Mr. Eugene Chiaramonte, Jr.  
President  
Kentucky Energy, Inc.  
18B East 5th Street  
Paterson, NJ 07524

**Re: Kentucky Energy, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed April 15, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**Filed August 23, 2010**  
**File No. 000-32131**

Dear Mr. Chiaramonte:

We issued comments to you on the above captioned filing on September 23, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a substantive response to these comments by January 21, 2011.

If you do not respond to the outstanding comments by January 21, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact James Giugliano at (202) 551-3319, Mark C. Shannon, Branch Chief at (202) 551-3299, or myself at (202) 551-3745 with any questions.

Sincerely,

H. Roger Schwall  
Assistant Director