



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

DIVISION OF
CORPORATION FINANCE

July 22, 2011

Via facsimile

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
Response Letter Dated January 21, 2011
File No. 000-32131**

Dear Mr. Chiaramonte:

We issued comments to you on the above captioned filing on March 8, 2011. 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 July 29, 2011.

If you do not respond to the outstanding comments by July 29, 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 at (202) 551-3299, or myself at (202) 551-3745 with any questions.

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall
Assistant Director