



DIVISION OF
CORPORATION FINANCE

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

March 8, 2011

Mr. Anthony K. Slater
Pike Electric Corporation
100 Pike Way
PO Box 868
Mount Airy, NC 27030

Re: Pike Electric Corporation
Form 10-K for the fiscal year ended June 30, 2010
Filed September 13, 2010
Form 10-Q for the quarterly period ended September 30, 2010
Filed November 9, 2010
File No. 1-32582

Dear Mr. Slater:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash
Accounting Branch Chief