



DIVISION OF
CORPORATION FINANCE

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

January 24, 2013

Via Facsimile

Mr. Anthony K. Slater
Chief Financial Officer
Pike Electric Corporation
100 Pike Way
Mount Airy, NC 27030

Re: Pike Electric Corporation
Form 10-K for the fiscal year ended June 30, 2012
Filed September 5, 2012
File No. 1-32582

Dear Mr. Slater:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash
Accounting Branch Chief