



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2014

Via E-mail

Anthony K. Slater  
Executive Vice President and Chief Financial Officer  
Pike Corporation  
100 Pike Way  
Mount Airy, North Carolina 27030

**Re: Pike Corporation  
Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A  
Filed October 30, 2014  
File No. 001-32582**

**Amendment No. 2 to Schedule 13E-3 by Pike Corporation, Pioneer Parent,  
Inc., Pioneer Merger Sub, Inc., et al.  
File No. 005-81570  
Filed October 30, 2014**

Dear Mr. Slater:

We have reviewed your amended filings and have the following comment.

Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A filed October 30, 2014

1. We note your response to prior comment 3. We continue to believe that the quality of earnings analysis is required to be filed in full and summarized in the proxy statement. We also believe that any adjustments to the projections suggested by this advisor should also be disclosed. The report appears to be materially related to the Rule 13e-3 transaction, given that the preparer was engaged by an affiliate, CSCP, to assist CSCP in its due diligence efforts with respect to its proposed bid to purchase the company in the Rule 13e-3 transaction. Item 1015 of Regulation M-A specifically provides that a report need not relate to the fairness of the consideration in order to be subject to the item. If you chose to provide further analysis at this point instead of filing the report and revising the proxy statement, please provide us with a copy of the report as supplemental information so that we may review its contents.

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Please contact Kamyar Daneshvar, Staff Attorney at (202) 551-3787 or me at (202) 551-3765 with any questions.

Sincerely,

/s/ Pamela Long

Pamela Long  
Assistant Director

cc: James R. Wyche, Esq. (*via e-mail*)  
Moore & Van Allen