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

DIVISION OF CORPORATION FINANCE

February 10, 2012

<u>Via E-mail</u> Thomas A. Smith President and Chief Executive Officer Oglethorpe Power Corporation 2100 East Exchange Place Tucker, Georgia 30084

> Re: Oglethorpe Power Corporation Form 10-K for the Fiscal Year Ended December 31, 2010 Filed March 18, 2011 Form 10-Q for the Fiscal Quarter Ended June 30, 2011 Filed August 11, 2011 Form 10-Q for the Fiscal Quarter Ended September 30, 2011 Filed November 14, 2011 Filed No. 0-53908

Dear Mr. Smith:

We have completed our review of your filings. 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/ Andrew D. Mew

Andrew D. Mew Accounting Branch Chief

