



DIVISION OF
CORPORATION FINANCE

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

January 31, 2011

Mr. Russell K. Boyd
President and Chief Executive Officer
INTREorg Systems, Inc.
2600 E. Southlake Blvd., Suite 120-366
Southlake, TX 76092

Re: INTREorg Systems, Inc.
Form 10-K for the Fiscal Year ended December 31, 2009
Filed April 15, 2010
Form 10-Q for the Quarterly Period ended June 30, 2010
Filed August 16, 2010
Form 10-Q for the Quarterly Period ended September 30, 2010
Filed November 22, 2010
File No. 000-53262

Dear Mr. Boyd:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief