



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2009

*By U.S. Mail and Facsimile to: (812) 464-9825*

Martin M. Zorn  
Chief Operating Officer and Chief Financial Officer  
Integra Bank Corporation  
21 S.E. Third Street  
Evansville, IN 47708

**Re: Integra Bank Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed March 6, 2009**  
**File No. 000-13585**

Dear Mr. Zorn:

We have completed our limited review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Kate McHale  
Staff Attorney