



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