

December 11, 2009

Martin Zorn
Chief Operating Officer and Chief Financial Officer
Integra Bank Corporation
21 S.E. Third Street
Evansville, IN 47705

Re: Integra Bank Corporation
Form 10-Q for Fiscal Period Ended March 31, 2009
Form 10-Q for Fiscal Period Ended June 30, 2009
Form 8-K filed July 31, 2009
File No. 000-13585

Dear Mr. Zorn:

We have completed our review of your Form 10-K for Fiscal Year Ended December 31, 2008, Forms 10-Q for the Periods Ended March 31, 2009 and June 30, 2009 and Form 8-K filed July 31, 2009 and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Branch Chief