



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 26, 2009

Thomas McCusker  
Executive Vice President for Business Conduct & General Counsel  
*info*GROUP Inc.  
5711 South 86th Circle  
Omaha, Nebraska 68127

**RE: *info*GROUP Inc.  
Form 10-K for the Year ended December 31, 2007  
File No. 000-19598  
Filed August 8, 2008**

Dear Mr. McCusker:

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

Sincerely,

Larry Spigel  
Assistant Director