



DIVISION OF
CORPORATION FINANCE

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

August 4, 2010

Murrey Wanstrath
Chief Financial Officer
Terra Nova Financial Group, Inc.
100 South Wacker Drive, Suite 1550
Chicago, IL 60606

Re: Terra Nova Financial Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 30, 2010
Form 10-Q for Quarterly Period Ended March 31, 2010
Filed May 14, 2010
File No. 000-24057

Dear Mr. Wanstrath:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Eric McPhee
Staff Accountant