



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

April 28, 2009

Ms. Diane L. Ford
Vice President and Corporate Controller
Integrus Energy Group, Inc.
130 East Randolph Drive
Chicago, IL 60601

**Re: Integrus Energy Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 25, 2009
File No. 1-11337**

Dear Ms. Ford:

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

Sincerely,

William Thompson
Branch Chief