



DIVISION OF
CORPORATION FINANCE

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

October 26, 2010

Barth J. Wolf
Vice President, Chief Legal Officer and Secretary
Integrus Energy Group, Inc.
130 East Randolph Drive
Chicago, Illinois 60601

Re: Integrus Energy Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 1, 2010
Form 10-K/A for Fiscal Year Ended December 31, 2009
Filed April 23, 2010
Form 10-Q for Fiscal Quarter Ended June 30, 2010
Filed August 5, 2010
File No. 001-11337

Dear Mr. Wolf:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Peter D. Fetzer
Foley & Lardner LLP