



DIVISION OF
CORPORATION FINANCE

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

September 18, 2014

Via E-mail

James F. Schott
Chief Financial Officer
Integrus Energy Group Inc.
130 East Randolph Street
Chicago, IL 60601

**Re: Integrus Energy Group Inc.
Form 10-K for Fiscal Year Ended December 31, 2013,
Filed February 27, 2014
Response dated September 15, 2014
File No. 1-11337**

Dear Mr. Schott:

We have reviewed your response dated September 15, 2014 and have the following additional comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Item 8. Financial Statements and Supplementary Data, page 47

Note 27. Segments of Business, page 102

1. We note your response to comment 1 in our letter dated September 4, 2014. Please revise future filings to separately report the revenues from external customers for the retail natural gas and retail electricity products that are currently aggregated within the Integrus Energy Services segment. We refer you to ASC 280-10-50-40.

James F. Schott
Integrus Energy Group Inc.
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You may contact Tony Watson, Accountant, at (202) 551-3318 or Jason Niethamer, Assistant Chief Accountant, at (202) 551-3855 if you have questions regarding our comment on the financial statements and related matters. You may contact me at (202) 551-3344 with any other questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief