



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 14, 2017

Henry P. Hoffman  
Chief Executive Officer  
Integrated Freight Corporation  
42 Lake Avenue Extension - 208  
Danbury, CT 06811

**Re: Integrated Freight Corporation  
Preliminary Information Statement on Schedule 14C  
Filed July 22, 2016  
File No. 000-14273**

Dear Mr. Hoffman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure