

Mail Stop 3561

August 29, 2008

By U.S. Mail

Mr. Andrew Eracleous
Chief Financial Officer
Euro Group of Companies, Inc.
181 Westchester Ave.
Port Chester, New York 10573

**Re: Euro Group of Companies, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2007
File No. 0-29805**

Dear Mr. Eracleous:

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

Sincerely,

William Thompson
Accounting Branch Chief