



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

January 9, 2009

Michael J. McKelvey, Ph. D.  
Chief Executive Officer  
eResearch Technology, Inc.  
30 South 17<sup>th</sup> Street  
Philadelphia, PA 19103

**Re: eResearch Technology, Inc.**  
**Form 10-K for fiscal year ended December 31, 2007**  
**Filed March 7, 2008**  
**File No. 000-29100**

Dear Dr. McKelvey:

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

Sincerely,

John Reynolds  
Assistant Director