

Mail Stop 4561

July 15, 2009

*By U.S. Mail and Facsimile to 713-267-7783*

L. Anderson Creel  
Executive Vice President and Chief Financial Officer  
Encore Bancshares, Inc.  
Nine Greenway Plaza, Suite 1000  
Houston, Texas 77046

**Re:   Encore Bancshares, Inc.  
      Form 10-K for the Fiscal Year Ended December 31, 2008  
      File No. 001-33598**

Dear Mr. Creel:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008, and we have no further comments.

Sincerely,

Gregory Dundas  
Attorney Adviser