



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 20, 2009

Via U.S. Mail and Fax (908) 953-0797

John X. Adiletta
Chief Financial Officer
Somerset International Group, Inc.
90 Washington Valley Road
Bedminster, NJ 07921

**RE: Somerset International Group, Inc.
Form 10-K for the fiscal year ended December 31, 2007**

File No. 000-10854

Dear Mr. Adiletta:

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

Sincerely,

Larry Spigel
Assistant Director