

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 2, 2008

Mr. Lawrence R. Hoffman  
Executive Vice President, General Counsel,  
Secretary and Chief Financial Officer  
Encorium Group, Inc.  
1275 Drummers Lane, Suite 100  
Wayne, Pennsylvania 19087

Re: **Encorium Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**File No. 0-21145**

Dear Mr. Hoffman :

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

Sincerely,

Joel Parker  
Branch Chief