



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

March 16, 2010

Marcia McHaffie  
Principal Financial Officer  
6797 Winchester Circle  
Boulder, CO 80301

**Re: Encision Inc.**  
**Form 10-K for the fiscal year ended March 31, 2009**  
**Filed June 29, 2009**  
**File No. 0-28604**

Dear Ms. McHaffie:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief