



DIVISION OF  
CORPORATION FINANCE

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

April 21, 2010

**via U.S. mail and facsimile**

Mr. Kevin R. Evans, Chief Executive Officer  
EnergyConnect Group, Inc.  
901 Campisi Way, Suite 260  
Campbell, CA 95008

**RE: EnergyConnect Group, Inc.  
Form 8-K Item 4.01  
Filed April 13, 2010  
Form 8-K/A Item 4.01  
Filed April 15, 2010  
Form 8-K/A Item 4.01  
Filed April 20, 2010  
File No. 0-26226**

Dear Mr. Evans:

We have completed our review of your filing and amendments and have no further comments at this time.

Sincerely,

Jenn Do  
Staff Accountant