SubtitleReSync 1.0 and 1.1 only reads and writes in UTF-8 with MacOSRoman as a fallback scenario. That simply means that any subtitle-file in another encoding will not be imported properly or even not at all. The issue is that the encoding is not "stuffed" somewhere in the file and must be "guessed".

From 1.2 we've introduced some flexibility with a choice opening and saving a SRT-file. Also you can set a default if you have almost all your files in a certain encoding. From 1.21 MacOSRoman is the fallback encoding when the default or UTF-8 didn't work.

Currently about 10 different often used encodings are in the list. For all the others,?you could use TextEdit as a workaround. Read your file into TextEdit and test the various encoding options. If you have found the correct or a reasonable one, save a copy in a UTF-8 format and read that into SubtitleReSync.

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Also, in the Mac App Store I came across a cute little app called: ezText. Only 1.59 Euro, written by Yuanjun Qi. Just drop your SRT on the presented box and the app will automatically detect the encoding with a pretty good probability. Very cool :)