SubtitleReSync Basic was made for users with just the need to quickly resync SRT (only) subtitle files with maybe some minor changes to the subtitles like deleting a few unnecessary lines or correcting a few typos. The user interface was designed to follow a simple 1-2-3 step approach: load - set sync points - sync & save.

SubtitleResync (pro) can read and write other subtitle types too like SSA and SUB and you can therefore convert one type to another. It can split and merge files and import from M4V movie files. It has some powerful editing functions for adding/deleting/changing/splitting/merging subtitle lines and what is more important, it can translate subtitles too with the help of Google Translate and Yahoo Babelfish. It can not only resync but shift backwards and forwards too. Additionally you can open a secondary movie window when you own a second screen or have a large iMac. It can also not only search through your subtitles but replace strings too.

Summarizing, the "Pro" version is for people who create or rebuild subtitles. The "Basic" variant is for people who just have to resync. The choice is yours. If I were you, I'd buy both:)