

Mail Stop 4561

June 26, 2008

Herman Goideon Kotze
Chief Financial Officer
Net 1 UEPS Technologies, Inc.
President Place, 4th Floor
Cnr. Jan Smuts Avenue and Bolton Road
Rosebank, Johannesburg, South Africa

**Re: Net 1 UEPS Technologies, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2007
Form 10-Q for the Fiscal Quarters Ended September 30, 2007, December 31,
2007 and March 31, 2008
File Number 0-31203**

Dear Mr. Kotze:

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

Sincerely,

Hugh West
Branch Chief