

Room 4561

December 18, 2006

Paul Egan  
President  
FreeStar Technology Corporation  
60 Lower Baggot Street  
Dublin 2 Ireland

**Re: FreeStar Technology Corporation  
Form 10-KSB for Fiscal Year Ended June 30, 2005, as amended  
Forms 10-QSB for Fiscal Quarters Ended September 30, 2005,  
December 31, 2005 and March 31, 2006, as amended  
File No. 0-28749**

Dear Mr. Egan:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Stephen G. Krikorian  
Branch Chief - Accounting