

Mail Stop 4561

August 5, 2008

**Via Facsimile 353 1 6185 061 and U.S. Mail**

Paul Egan  
Chief Executive Officer and President  
FreeStar Technology Corporation  
31 Mespil Road  
Ballsbridge  
Dublin 4, Ireland

**Re: FreeStar Technology Corporation  
Amd. No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed August 1, 2008  
File No. 000-28749**

Dear Mr. Egan:

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

Sincerely,

David L. Orlic  
Special Counsel