

Mail Stop 6010

July 7, 2006

John R. Tuttle, President and Chief Executive Officer  
DayStar Technologies Inc  
13 Corporate Drive  
Halfmoon, New York 12065

Via U S Mail and FAX [(518)383-7900]

**Re: DayStar Technologies Inc**  
**Form 10-KSB for the fiscal year ended December 31, 2005**  
**Form 10-QSB for the fiscal quarter ended March 31, 2006**  
**File No. 0-50508**

Dear Mr. Tuttle:

We have completed our review of your Form10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant