



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

March 17, 2010

**Via U.S. mail and facsimile**

Richard A. Papworth  
Chief Executive Officer  
BlueStar Financial Group, Inc.  
11445 E. Via Linda; Suite 2419  
Scottsdale, AZ 85259

**Re: BlueStar Financial Group, Inc.  
Form 10-K for the Year Ended June 30, 2009  
Form 8-K filed February 12, 2010  
Form 8-K/A filed March 1, 2010  
File No. 333-152959**

Dear Mr. Papworth:

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

If you have any questions regarding our review of your filings, please contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, the undersigned at (202) 551-3689.

Sincerely,

Rufus Decker  
Accounting Branch Chief