

Mail Stop 3561

August 12, 2008

Mr. Barry Hollander  
Chief Executive Officer  
Fastfunds Financial Corporation  
319 Clematis Street, Suite 703  
West Palm Beach, FL 33401

**Re: Fastfunds Financial Corporation  
Form 10-K/A for Fiscal Year Ended  
December 31, 2007  
Filed August 6, 2008  
Form 10-Q/A for the Quarter Ended  
March 31, 2008  
Filed August 6, 2008  
File No. 000-33053**

Dear Mr. Hollander:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K/A for Fiscal Year Ended December 31, 2007

Section 906 Certification

1. It does not appear that you furnished the certification required by Section 906 of the Sarbanes-Oxley Act with your amended Form 10-K. Please revise. Refer to Item 601(32) of Regulation S-K.

Mr. Barry Hollander  
Fastfunds Financial Corporation  
August 12, 2008  
Page 2

Form 10-Q/A for the Quarter Ended March 31, 2008

2. Please revise your Form 10-Q to address the comment above (i.e. Section 906 Certification) on your amended Form 10-K.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Ethan Horowitz, Staff Accountant, at (202) 551-3311 or Brian Bhandari, Branch Chief, at (202) 551-3390 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services