

October 2, 2006

Room 4561

Mr. Frank Erhartic, Jr.  
Chief Executive Officer  
Sitestar Corporation  
7109 Timberlake Road Suite 201  
Lynchburg, VA 24502

**Re: Sitestar Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Filed March 30, 2006  
Form 10-QSB for the Quarterly Period Ended March 31, 2006  
Filed May 16, 2006  
File No. 000-27763**

Dear Mr. Erhartic, Jr.:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Accounting Branch Chief