

Mail Stop 3561

July 24, 2007

Via Fax & U.S. Mail

Mr. Ion G. Varouxakis, Chief Executive Officer  
FreeSeas, Inc.  
89 Akti Miaouli & 4 Mavrokordatou Street  
Piraeus, Greece 18538

**Re: FreeSeas, Inc.  
Form 20-F for the year ended December 31, 2006  
Filed May 17, 2007  
File No. 000-51672**

Dear Mr. Varouxakis:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief