



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

June 30, 2009

Via U.S. Mail and Facsimile at 011-30-210-4291010

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

**Re: FreeSeas Inc.
Form 20-F for the fiscal year ended December 31, 2008
Filed April 15, 2009
File No. 000-51672**

Dear Mr. Varouxakis:

We have completed our review of your Form 20-F and have no further comments at this time.

Regards,

Julie F. Bell
Attorney-Adviser