



DIVISION OF
CORPORATION FINANCE

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

April 13, 2011

Via facsimile

Christopher J. Spenser
Chief Executive Officer
Wizzard Software Corporation
5001 Baum Blvd, Suite 770
Pittsburgh, PA 15213

**Re: Wizzard Software Corporation
Preliminary Revised Proxy Statement on Schedule 14A
Filed April 13, 2011
File No. 001-33935**

Dear Mr. Spenser:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Maryse Mills-Apentengm

Maryse Mills-Apenteng
Special Counsel