



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

DIVISION OF  
CORPORATION FINANCE

June 17, 2010

Victor T. Limongelli  
President and Chief Financial Officer  
Guidance Software, Inc.  
15 North Marengo Avenue  
Pasadena, CA 91101

**Re: Guidance Software, Inc.**  
**Form 10-K for the Year Ended December 31, 2009**  
**File No. 001-33197**

Dear Mr. Limongelli:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief