



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

Mail Stop 4561

April 29, 2010

Gary Guseinov  
Chief Executive Officer  
CyberDefender Corporation  
617 West 7<sup>th</sup> Street, 10<sup>th</sup> Floor  
Los Angeles, CA 90025

**Re: CyberDefender Corporation**  
**Preliminary Revised Proxy Statement on Schedule 14A**  
**Filed April 26, 2010**  
**File No. 000-53475**

Dear Mr. Guseinov:

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

Sincerely,

David L. Orlic  
Attorney-Advisor