



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2011

Gary Guseinov  
Chief Executive Office  
CyberDefender Corporation  
617 West 7th Street, 10th Floor  
Los Angeles, CA. 90017  
*Via fax (213) 559-0583*

**Re: CyberDefender Corporation**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2009**  
**Filed December 21, 2010**  
**File No. 000-53475**

Dear Mr. Guseinov:

We have completed our review of your Form 10-K/A and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief