



DIVISION OF
CORPORATION FINANCE

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

MAIL STOP 3561

April 19, 2010

Mr. Malcolm Myers
Chief Executive Officer
Xyberhome, Inc.
212 Carnegie Center, #206
Princeton, NJ 08540

**Re: Xyberhome, Inc.
Form 10-K
Filed December 14, 2009
File No. 000-52867**

Dear Mr. Myers:

We issued a comment letter to you on the above captioned filing on March 19, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 3, 2010 to provide a substantive response to the comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 3, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Jay Williamson at (202) 551-3393 with any questions.

Sincerely,

John Reynolds
Assistant Director