



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

October 25, 2005

via U.S. mail and Facsimile

John Bush  
President and Chief Executive Officer  
PerfectData Corporation  
825 Third Avenue, 32<sup>nd</sup> Floor  
New York, New York 10022

**Re: PerfectData Corporation  
PRE R 14A filed October 20, 2005  
File No. 000-12817**

Dear Mr. Bush:

We have completed our review of your proxy statement and related filings and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director

Cc: Joel J. Goldschmidt  
Morse, Zelnick, Rose & Lander  
405 Park Avenue  
New York, New York 10022-2605