

Mail Stop 4561

September 24, 2008

John Busshaus
Chief Financial Officer
Wizzard Software Corporation
5001 Baum Boulevard
Pittsburgh, PA 15213

**Re: Wizzard Software Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 17, 2008
Form 10-Q for Fiscal Quarter Ended March 31, 2008
Filed May 9, 2008
Form 10-Q for Fiscal Quarter Ended June 30, 2008
Filed August 11, 2008
File No. 001-33935**

Dear Mr. Busshaus:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief