



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2011

Via facsimile

Christopher J. Spenser  
Chief Executive Officer  
Wizzard Software Corporation  
5001 Baum Blvd, Suite 770  
Pittsburgh, PA 15213

**Re: Wizzard Software Corporation  
Preliminary Revised Proxy Statement on Schedule 14A  
Filed April 13, 2011  
File No. 001-33935**

Dear Mr. Spenser:

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

Sincerely,

/s/ Maryse Mills-Apentengm

Maryse Mills-Apenteng  
Special Counsel