December 1, 2006

Mail Stop 4561

Department of Corporations 320 West 4th Street, Suite 750 Los Angeles, CA 90013-2344

Re: CyberDefender Corporation Registration Statement on Form SB-2 Filed on November 3, 2006 File No. 333-138430

Dear Sir/Madam:

We are writing you regard a registration statement filed by CyberDefender Corporation, a company subject to regulation by your agency. You can access the referenced filing as well as future filings by this company on our website at <u>http://www.sec.gov</u>.

We would appreciate receiving any information about this company or the proposed offering that you feel would be of interest to our agency. Please feel free to contact Maryse Mills-Apenteng at 202-551-3457 or the undersigned at 202-551-3730 concerning this registrant.

Sincerely,

Barbara C. Jacobs Assistant Director