



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

DIVISION OF  
CORPORATION FINANCE

August 31, 2010

Gary Guseinov, Chief Executive Officer  
CyberDefender Corporation  
617 West 7<sup>th</sup> Street, 10<sup>th</sup> Floor  
Los Angeles, CA 90017

**Re: CyberDefender Corporation  
Post-Effective Amendment on Form S-3 to Registration Statement  
on Form S-1  
Filed August 20, 2010  
File No. 333-161790**

Dear Mr. Guseinov:

We have reviewed your amended filing and response letter, and have the following comment.

Incorporation of Certain Information by Reference, page 14

1. As requested in prior comment 3 from our letter dated July 26, 2010, please specifically incorporate by reference into your post-effective amendment your Form 10-K/A filed on July 8, 2010, as well as any other filings required to be incorporated at this time pursuant to Item 12 of Form S-3.

You may contact me at (202) 551-3483 or, if you thereafter need assistance, Mark P. Shuman, Legal Branch Chief, at (202) 551-3462 with any questions.

Sincerely,

Katherine Wray  
Attorney-Advisor

cc: Via Facsimile (917) 591-6898  
Kevin Friedmann, Esq.  
Richardson & Patel, LLP