

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

February 3, 2011

Gary Guseinov Chief Executive Office CyberDefender Corporation 617 West 7th Street, 10th Floor Los Angeles, CA. 90017 Via fax (213) 559-0583

**Re:** CyberDefender Corporation

Form 10-K/A for the Fiscal Year Ended December 31, 2009

Filed December 21, 2010

File No. 000-53475

Dear Mr. Guseinov:

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

Sincerely,

Kathleen Collins Accounting Branch Chief