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Item 7. Financial Statements and Exhibits.

(a) Financial statements of businesses acquired:

None

(b) Proforma financial information:

None

(c) Exhibits

| Number | Exhibit |
|--------|---|
| 99.1 | Copy of press release dated January 20, 2004. |

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

PERFECTDATA CORPORATION
(Registrant)

Date January 20, 2004

By /s/ Harris A. Shapiro

(Signature)
Harris A. Shapiro
Chairman of the Board and
Chief Executive Officer

Exhibit Filed with Report

| Number | Exhibit | Page |
|--------|---|-------|
| ----- | ----- | ----- |
| 99.1 | Copy of press release dated January 20, 2004. | E-2 |