

VIRNETX HOLDING CORPORATION
5615 Scotts Valley Drive, Suite 110
Scotts Valley, CA 95066

VIA EDGAR

December 23, 2008

Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Attention: Ms. Barbara C. Jacobs, Assistant Director
Division of Corporate Finance

Re: VirnetX Holding Corporation Registration Statement on Form S-1 (Registration No. 333-153645)

Ladies and Gentlemen:

VirnetX Holding Corporation (the "Corporation") hereby requests the withdrawal of its acceleration request, dated December 22, 2008, which requested acceleration of the effectiveness of the Company's Registration Statement on Form S-1 (Registration No. 333-153645) to 4:30 p.m., Eastern Standard Time, on December 23, 2008.

If you have any questions or comments, please contact Lowell D. Ness at (650) 614-7455 of Orrick, Herrington & Sutcliffe LLP, the Corporation's outside counsel. Thank you for your assistance.

Sincerely,

VIRNETX HOLDING CORPORATION

By: /s/ Kendall Larsen
Kendall Larsen
President and
Chief Executive Officer