



DIVISION OF
CORPORATION FINANCE

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

March 18, 2011

William Sliney
Chief Financial Officer
VirnetX Holding Corporation
5615 Scotts Valley Drive, Suite 100
Scotts Valley, CA 95066
Via Facsimile (831) 438-3078

**Re: VirnetX Holding Company
Form 10-K and Form 10-K/A for Fiscal Year Ended December 31, 2009
Filed March 31, 2010 and February 1, 2011, respectively
File No. 001-33852**

Dear Mr. Sliney:

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

Sincerely,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief