

December 5, 2007

Mail Stop 4561

Kendall Larsen  
Chief Executive Officer  
VirnetX, Inc.  
5615 Scotts Valley Drive, Suite 110  
Scotts Valley, CA 95066

**RE: VirnetX Holding Corporation  
Amendments Numbered 2, 3 and 4 to a Form SB-2  
Filed November 5, 16, and 21, 2007  
File number 333-145765**

**Form 10-QSB for the three months ended September 30, 2007  
Filed November 15, 2007  
File number 0-26895**

Dear Mr. Larsen:

We have reviewed the above amendments and filing and have the following comments in that regard.

Form 10-Q for the quarterly period ended September 30, 2007

1. Disclose in greater detail the nature of the material weakness identified in your disclosure. In this regard, also revise to disclose the specific steps that the company has taken, if any, to remediate the material weakness.
2. In light of existence of the material weakness(es), disclose in reasonable detail the basis for officers' conclusions that the company's disclosure controls and procedures were nonetheless effective as of the end of the period covered by the report.

Kendall Larsen  
VirnetX Holding Corporation  
December 5, 2007  
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Please contact Hugh Fuller at (202) 551-3853 or Jay Ingram at (202) 551-3397 if you have any questions. If you require further assistance please contact me at (202) 551-3730

Sincerely,

Barbara C. Jacobs  
Assistant Director

CC: Lowell D. Ness  
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