

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

August 6, 2018

Kendall Larsen Chief Executive Officer VirnetX Holding Corporation 308 Dorla Court, Suite 206 Zephyr Cove, NV 89448

> Re: VirnetX Holding Corporation Registration Statement on Form S-3 Filed July 30, 2018 File No. 333-226413

Dear Mr. Larsen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

Division of Corporation Finance Office of Information Technologies and Services

cc: Bradley L. Finkelstein