



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