



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2011

Via Facsimile

Mr. Bruce Benn  
President, Chief Executive Officer  
Validian Corporation  
6 Gurdwara Street, Suite 100  
Ottawa, Canada K2E 5A3

**Re: Validian Corporation  
Form 8-K filed March 30, 2011  
File No. 000-28423**

Dear Mr. Benn:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Jaime G. John

Jaime G. John  
Staff Accountant