

Room 4561

March 11, 2010

Jacques Kerrest  
Chief Financial Officer  
ActivIdentity Corporation  
6623 Dumbarton Circle  
Freemont, CA 94555

**Re: ActivIdentity Corporation  
Item 4.01 Form 8-Ks  
Filed February 19, 2010 and March 3, 2010  
File No. 000-34137**

Dear Mr. Kerrest:

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

Sincerely,

Morgan Youngwood  
Staff Accountant