

Mail Stop 4561

April 8, 2010

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

**Re:   ActivIdentity Corporation  
      Form 10-K for the Fiscal Year Ended September 30, 2009  
      Filed on December 14, 2009, Amended on January 28, 2010  
      Form 10-Q for the Quarterly Period Ended December 31, 2009  
      File No. 001-34137**

Dear Mr. Kerrest:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief