

Mail Stop 4561

May 19, 2009

William A. Marshall  
Chief Financial Officer and  
Principal Accounting Officer  
Authentidate Holding Corp.  
Connell Corporate Center  
300 Connell Drive, Fifth Floor  
Berkeley Heights, NJ 07922

**Re: Authentidate Holding Corp.  
Form 10-K for the Fiscal Year Ended June 30, 2008  
File No. 000-20190**

Dear Mr. Marshall:

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,

Patrick Gilmore  
Accounting Branch Chief