

Mail Stop 4561

October 22, 2008

Grant Evans  
Chief Executive Officer  
ActivIdentity Corporation  
6623 Dumbarton Circle  
Fremont, CA 94555

**Re: ActivIdentity Corporation  
Form 10-K for the Fiscal Year Ended September 30, 2007  
Filed December 14, 2007  
File No. 000-50223**

Dear Mr. Evans:

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,

Stephen Krikorian  
Accounting Branch Chief