



DIVISION OF
CORPORATION FINANCE

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

October 18, 2010

Mr. Donald R. Uzzi
Chairman, Chief Executive Officer and President
Merisel, Inc.
127 W. 30th Street, 5th Floor
New York, NY 10001

Re: Merisel, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Form 10-K/A for the Fiscal Year Ended December 31, 2009
Filed October 6, 2010
File No. 000-17156

Dear Mr. Uzzi:

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