



DIVISION OF  
CORPORATION FINANCE

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

October 14, 2010

Mr. Peter V. Coleman  
Chief Financial Officer  
Merriman Holdings, Inc.  
600 California Street, 9th Floor  
San Francisco, CA 94108

**Re: Merriman Holdings, Inc.**  
**Form 10-K/A for the Year Ended December 31, 2009**  
**Form 10-Q for the Period Ended March 31, 2010**  
**File No. 1-15831**

Dear Mr. Coleman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief