



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

December 13, 2007

Ms. Debra A. Young
Vice President and Chief Financial Officer
Vermillion, Inc.
6611 Dumbarton Circle
Fremont, California 94555

Re: Vermillion, Inc.
Form 10-K for the fiscal year ended December 31, 2006
File No. 000-31617

Dear Ms. Young:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant