



DIVISION OF
CORPORATION FINANCE

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

January 6, 2011

Ms. Sandra A. Gardiner
Chief Financial Officer
Vermillion, Inc.
12117 Bee Caves Road
Building Two, Suite 100
Austin, Texas 78738

**Re: Vermillion, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed May 20, 2010
File No. 000-14800**

Dear Ms. Gardiner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief