



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