



DIVISION OF
CORPORATION FINANCE

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

Via fax (262) 367-0717

September 27, 2010

Justin Dearborn
Chief Executive Officer
Merge Healthcare Incorporated
6737 West Washington Street, Suite 2250
Milwaukee, WI 53214

**Re: Merge Healthcare Incorporated
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 12, 2010
Form 10-K/A for the Fiscal Year Ended December 31, 2009
Filed April 30, 2010
Forms 8-K Filed April 30, 2010 and June 18, 2010
Forms 8-K/A Filed September 22, 2010
File No. 001-33006**

Dear Mr. Dearborn:

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,

Kathleen Collins
Accounting Branch Chief