LPL Financial Holdings Inc. 9785 Towne Centre Drive San Diego, CA 92121-1968 858 450 9606 office

December 20, 2012

VIA EDGAR

Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549

Attention: Hugh West Staci Shannon

> Re: SEC Comment Letter dated December 7, 2012 LPL Financial Holdings Inc.
> Form 10-K for the Fiscal Year Ended December 31, 2011 Filed February 27, 2012
> Form 10-Q for the Quarterly Period ended September 30, 2012
> Filed October 31, 2012
> File No. 001-34963

Ladies and Gentlemen:

This letter is to confirm our telephone conversation on December 18, 2012 with Ms. Shannon of the staff of the Securities and Exchange Commission wherein we agreed that we would provide our response to the staff's comment letter dated December 7, 2012 during the week of January 7, 2013.

Very truly yours,

/s/ Dan H. Arnold

Dan H. Arnold Chief Financial Officer LPL Financial Holdings Inc.

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