

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

Mail Stop 3233

March 1, 2019

Via E-mail
Mr. Nigel Rose
Chief Financial Officer
Gain Capital Holdings, Inc.
135 Bedminster One, Route 202/206
Bedminster, NJ 07921

Re: Gain Capital Holdings, Inc.

Form 10-K for the fiscal year ended December 31, 2017

Filed March 14, 2018 File No. 1-35008

Dear Mr. Rose:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick Assistant Chief Accountant Office of Real Estate & Commodities