

Mail Stop 4561

March 5, 2008

Mr. N. Robert Hammer
CommVault Systems, Inc.
2 Crescent Place
Oceanport, New Jersey 07757

**Re: CommVault Systems, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2007
Filed May 25, 2007
Form 10-Q for the Period Ended September 30, 2007
Definitive Proxy Statement on Schedule 14A filed July 23, 2007
Forms 8-K filed May 15, 2007, August 2, 2007, and October 30, 2007
File No. 1-33026**

Dear Mr. Hammer:

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