



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

February 10, 2017

Siobhan Nolan Mangini  
Chief Financial Officer  
Castlight Health, Inc.  
150 Spear Street, Suite 400  
San Francisco, CA 94105

**Re: Castlight Health, Inc.  
Registration Statement on Form S-4  
Filed February 2, 2017  
File No. 333-215861**

Dear Mr. Mangini:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gabriel Eckstein at (202) 551-3286 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information  
Technologies and Services

cc: Robert A. Freedman, Esq.  
Fenwick & West LLP