



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

March 16, 2017

Via E-mail

Mr. Paul Cowan
Chief Executive Officer and Chairman of the Board of Directors
Quotient Limited
Pentlands Science Park
Bush Loan, Penicuik, Midlothian
EH26 OPZ, United Kingdom

Re: Quotient Limited
Form 10-K for Fiscal Year Ended March 31, 2016
Filed May 31, 2016
File No. 1-36415

Dear Mr. Cowan:

We have completed our review of your filings. 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/ Angela M. Connell

Angela M. Connell
Accounting Branch Chief
Office of Healthcare and Insurance