



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

DIVISION OF  
CORPORATION FINANCE

April 24, 2019

Adam Elster  
Chief Executive Officer  
Majesco  
412 Mount Kemble Ave., Suite 110C  
Morristown, NJ 07960

**Re: Majesco**  
**Registration Statement on Form S-3**  
**Filed April 19, 2019**  
**File No. 333-230962**

Dear Mr. Elster:

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

Please refer to Rule 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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Valérie Demont, Esq.