



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2014

Via E-mail

Matthew T. Plavan  
Chief Executive Officer  
Cesca Therapeutics Inc.  
2711 Citrus Road  
Rancho Cordova, CA 95742

**Re: Cesca Therapeutics Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 3, 2014  
File No. 333-82900**

Dear Mr. Plavan:

We have completed our limited review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief

cc (via e-mail): Daniel B. Eng, Esq.  
Weintraub Tobin