



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2013

Via E-mail

Thomas R. Mika  
Chief Executive Officer  
CollabRx, Inc.  
44 Montgomery Street, Suite 800  
San Francisco, CA 94104

**Re: CollabRx, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2013**  
**Filed June 27, 2013**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2013**  
**Filed August 14, 2013**  
**File No. 001-35141**

Dear Mr. Mika:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Tim Buchmiller for

Amanda Ravitz  
Assistant Director

cc (via e-mail): William Davisson, Esq.  
Goodwin Procter LLP