



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2025

David Miller  
Chief Financial Officer  
Champions Oncology, Inc.  
One University Plaza  
Suite 307  
Hackensack, New Jersey 07601

**Re: Champions Oncology, Inc.**  
**Form 10-K for the Fiscal Year Ended April 30, 2024**  
**Form 8-K dated December 11, 2024**  
**File No. 001-11504**

Dear David Miller:

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,

Division of Corporation Finance  
Office of Life Sciences