

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

November 3, 2022

Nevan Elam Chief Executive Officer Rezolute, Inc. 201 Redwood Shores Parkway, Suite 315 Redwood City, CA 94065

Re: Rezolute, Inc.
Registration Statement on Form S-3
Filed October 28, 2022
File No. 333-268046

Dear Nevan Elam:

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

Please refer to Rules 460 and 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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Anthony Epps