

February 9, 2018

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Washington, D.C. 20549

Re: Rezolute, Inc. (the "**Company**")
Registration Statement on Form S-1
File No. 333-222768

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 4:00PM EST on February 13, 2018 or as soon thereafter as is practicable.

Very truly yours,

REZOLUTE, INC.

By: /s/ "Nevan Elam"
Name: Nevan Elam
Title: Chief Executive Officer
