



December 29, 2020

VIA EDGAR

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-3
File No. 333-251498

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that the same will become effective at 4:00 PM on January 6, 2021, or as soon thereafter as is practicable.

Very truly yours,

REZOLUTE, INC.

By: /s/ Nevan Elam

Name: Nevan Elam

Title: Chief Executive Officer
