



DIVISION OF
CORPORATION FINANCE

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

August 9, 2024

Nevan Elam
Chief Executive Officer
Rezolute, Inc.
275 Shoreline Drive, Suite 500
Redwood City, CA 94065

Re: Rezolute, Inc.
Registration Statement on Form S-3
Filed August 5, 2024
File No. 333-281257

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Tyler Griffin