



DIVISION OF
CORPORATION FINANCE

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

July 24, 2025

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 July 17, 2025
File No. 333-288731

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Anthony W. Epps, Esq.