

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

April 4, 2019

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

Re: Rezolute, Inc.

Preliminary Proxy Statement on Schedule 14A Filed on March 11, 2019

File No. 000-54495

Dear Mr. Elam:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance

cc: Anthony Epps, Esq.