

April 25, 2024

James McCullough  
Chief Executive Officer and Director  
Renalytix plc  
2 Leman Street  
London E1W 9US  
United Kingdom

Statement on Form S-3  
2024

Re: Renalytix plc  
Registration

Filed April 17,

File No. 333-278765

Dear James McCullough:

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.

Ansart at 202-551-4511 with any questions.

Please contact Jessica

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

Katie Kazen