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5-7 Cranwood Street
London EC1V 9EE
United Kingdom

October 5, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549
Attention: Conlon Danberg

Re: Renalytix plc

Registration Statement on Form S-3

Filed September 28, 2023

File No. 333-274733

Post-Effective Amendment No. 1 to Form F-3 on Form S-3

Filed September 28, 2023

File No. 333-271579

and

Post-Effective Amendment No. 2 to Form F-3 on Form S-3

Filed September 28, 2023

File No. 333-265280

Acceleration Request

Requested Date: October 6, 2023

Requested Time: 5:00 p.m. Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-274733) (the "**Registration Statement**") to become effective at 5:00 p.m. Eastern Time on October 6, 2023, or as soon thereafter as is practicable.

The undersigned registrant also requests that the two post-effective amendments referenced above be declared effective at the same time as the Registration Statement.

Once the Registration Statement has been declared effective, please orally confirm that event with Katie Kazem of Cooley LLP, counsel to the Registrant, at (703) 456-8043.

[Signature page follows]

Very truly yours,

RENALYTIX PLC

By: /s/ James McCullough
James McCullough
Chief Executive Officer

cc: O. James Sterling, *Renalytix plc*
Marc Recht, *Cooley LLP*
Madison Jones, *Cooley LLP*
Katie Kazem, *Cooley LLP*