

February 1, 2022

James McCullough
Chief Executive Officer
Renalytix plc
5-7 Cranwood Street
London EC1V 9EE
United Kingdom

fiscal year ended June 30, 2021

2021

001-39387

Re: Renalytix plc
Form 20-F for the
Filed October 21,
File number

Dear Mr. McCullough:

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 Life Sciences