

January 24, 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 limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 20-F filed October 21, 2021

Exhibits 12.1 and 12.2, page 11

1. We note the introductory language in paragraph 4 of the certifications included in Exhibits 12.1 and 12.2 does not include reference to internal control over financial reporting. Your annual report on Form 20-F for the fiscal year ended June 30, 2021 represents your second annual report and therefore you are no longer within the transition period. Please file an amendment that is limited to the cover page, explanatory note, signature page, and paragraphs 1, 2, 4 and 5 of the certification pursuant to Question 246.13 of the Compliance and Disclosure Interpretations of Regulation S-K.

In closing, 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.

James McCullough  
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You may contact Mary Mast at 202-551-3613 or Daniel Gordon at 202-551-3486 with any questions.

FirstName LastNameJames McCullough  
Comapany NameRenalytix plc  
Finance  
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FirstName LastName

Sincerely,  
Division of Corporation  
Office of Life Sciences