

October 2, 2023

VIA EDGAR

Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, DC 20549

Re: Renalytix plc

Registration Statement on Form S-3; File No. 333-274733

Dear Sir or Madam:

Renalytix plc (the "*Registrant*") hereby withdraws its request, dated September 29, 2023, that the effective date of the above-referenced Registration Statement on Form S-3 (the "*Registration Statement*") be accelerated to September 29, 2023, at 4:00 p.m. Eastern Time. The Registrant intends to submit a revised acceleration request for the Registration Statement at a later date.

Please contact Katie Kazem of Cooley LLP at (703) 456 8043, counsel to the Company, if there are any questions regarding this matter.

Very truly yours,

## RENALYTIX PLC

By: /s/ James McCullough

James McCullough

Chief Executive Officer