

May 5, 2023

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

Re: Renalytix plc  
Registration

Statement on Form F-3

2023

Filed on May 2,

File No. 333-271579

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.

Please contact Nicholas

O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

Katie Kazem, Esq.