

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

January 21, 2021

Nader Z. Pourhassan, Ph.D. President and Chief Executive Officer CytoDyn Inc. 1111 Main Street, Suite 660 Vancouver, Washington 98660

> Re: CytoDyn Inc. Registration Statement on Form S-3 Filed January 15, 2021 File No. 333-252154

Dear Dr. Pourhassan:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Arian Colachis