



DIVISION OF  
CORPORATION FINANCE

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

June 8, 2021

Antonio Migliarese  
Chief Financial Officer  
CytoDyn Inc.  
1111 Main Street, Suite 660  
Vancouver, Washington 98660

**Re: CytoDyn Inc.**  
**Form 10-K for the Fiscal Year ended May 31, 2020**  
**File No. 000-49908**

Dear Mr. Migliarese:

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