



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

DIVISION OF  
CORPORATION FINANCE

February 16, 2011

Mr. Allen D. Allen  
President and Chief Executive Officer  
CytoDyn, Inc.  
1511 Third Street  
Sante Fe, New Mexico 87505

**Re: CytoDyn, Inc.**  
**Form 10-K for the year ended May 31, 2010**  
**Filed December 3, 2010**  
**File No. 000-49908**

Dear Mr. Allen:

We have completed our review of your form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director