

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

May 8, 2018

Nader Pourhassan, Ph.D. Chief Executive Officer CytoDyn Inc. 1111 Main Street, Suite 660 Vancouver, WA 98660

Re: CytoDyn Inc.

Preliminary Proxy Statement on Schedule 14A

Filed April 26, 2018 File No. 000-49908

Dear Dr. Pourhassan:

We have completed our review of your filing on May 7, 2018. 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.

Division of Corporation Finance Office of Healthcare & Insurance

cc: Steven Skolnick