



DIVISION OF  
CORPORATION FINANCE

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

December 11, 2024

Daniel Wagner  
Chief Executive Officer  
Rezolve AI Ltd  
3rd Floor, 80 New Bond Street  
London, W1S 1SB  
United Kingdom

**Re: Rezolve AI Ltd**  
**Registration Statement on Form F-1**  
**Filed December 5, 2024**  
**File No. 333-283622**

Dear Daniel Wagner:

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 Edwin Kim at 202-551-3297 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Gerry Williams, Esq.