



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2025

Daniel Wagner  
Chief Executive Officer  
Rezolve AI Limited  
21 Sackville Street  
London, W1S 3DN  
United Kingdom

**Re: Rezolve AI Limited**  
**Registration Statement on Form F-1**  
**Filed May 16, 2025**  
**File No. 333-287390**

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 Alexandra Barone at 202-551-8816 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Penny J. Minna, Esq.