



DIVISION OF  
CORPORATION FINANCE

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

March 2, 2020

Daniel Vitt  
Chief Executive Officer  
Immunic, Inc.  
1200 Avenue of the Americas, Suite 200  
New York, NY 10036

**Re: Immunic, Inc.  
Form 8-K  
Exhibit No. 10.1 Option and License Agreement, dated September 27, 2018, between  
Immunic AG and Daiichi Sankyo Company, Ltd.  
Filed January 8, 2020  
File No. 001-36201**

Mr. Vitt:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance