



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

DIVISION OF  
CORPORATION FINANCE

July 24, 2019

David Moss  
Chief Financial Officer  
Immune Bio, Inc.  
1200 Prospect Street, Suite 525  
La Jolla, CA 92037

**Re: Immune Bio, Inc.**  
**Registration Statement on Form S-1**  
**Filed July 18, 2019**  
**File No. 333-232706**

Dear Mr. Moss:

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 Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: David B. Manno - Sichenzia Ross Ference LLP