

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

April 20, 2021

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

Re: Inmune Bio, Inc.
Registration Statement on Form S-3
Filed April 9, 2021
File No. 333-255162

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 Jason Drory at (202) 551-8342 or Joe McCann at (202) 551-6262 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences