



DIVISION OF  
CORPORATION FINANCE

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

September 1, 2020

Joseph Moscato  
Chief Executive Officer  
NuGenerex Immuno-Oncology, Inc.  
10102 USA Today Way  
Miramar, FL 33025

**Re: NuGenerex Immuno-Oncology, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed March 12, 2020**  
**File No. 000-56153**

Dear Mr. Moscato:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jeffrey Wofford, Esq.