



DIVISION OF
CORPORATION FINANCE

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

September 14, 2022

Amit Kumar
Chief Executive Officer
Anixa Biosciences, Inc.
3150 Almaden Expressway, Suite 250
San Jose, CA 95118

Re: Anixa Biosciences, Inc.
Registration Statement on Form S-3
Filed September 9, 2022
File No. 333-267369

Dear Dr. Kumar:

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Matthew Bernstein, Esq.