

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 16, 2007

Mr. Gerard G. Gorman  
Senior Vice President and Chief Financial Officer  
Immunomedics, Inc.  
300 American Road  
Morris Plains, NJ 07950

Re: **Immunomedics, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2006**  
**Filed on August 29, 2006**  
**File No. 000-12104**

Dear Mr. Gorman:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant