



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

DIVISION OF  
CORPORATION FINANCE

March 24, 2011

Mr. Gerard G. Gorman  
Senior VP, Finance and Business Development,  
and Chief Financial Officer  
Immunomedics, Inc.  
300 American Road  
Morris Plains, New Jersey 07950

**Re: Immunomedics, Inc.**  
**Form 10-K for the Year Ended June 30, 2010**  
**Filed on August 26, 2010**  
**File No. 000-12104**

Dear Mr. Gorman:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief