



DIVISION OF
CORPORATION FINANCE

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

February 27, 2014

Via E-mail

Cynthia L. Sullivan
President, Chief Executive Officer and Director
Immunomedics, Inc.
300 The American Road
Morris Plains, NJ 07950

**Re: Immunomedics, Inc.
Annual Report on Form 10-K
Filed August 22, 2013
File No. 000-12104**

Dear Ms. Sullivan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey P. Riedler

Jeffrey P. Riedler
Assistant Director

cc: Andrew P. Gilbert, Esq.
DLA Piper LLP
300 Campus Drive, Suite 100
Florham Park, New Jersey 07932