



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2019

Thomas K. Equels  
Chief Executive Officer and President  
AIM ImmunoTech Inc.  
2117 SW Highway 484  
Ocala FL 34473

**Re: AIM ImmunoTech Inc.**  
**Registration Statement on Form S-1**  
**Filed September 6, 2019**  
**File No. 333-233657**

Dear Mr. Equels:

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 Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Rick Feiner, Esq.