



DIVISION OF
CORPORATION FINANCE

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

January 26, 2022

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

Re: AIM ImmunoTech Inc.
Registration Statement on Form S-3
Filed January 21, 2022
File No. 333-262280

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 Michael Davis at 202-551-4385 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Richard Feiner, Esq.