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UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

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In the Matter of **IMMUNOTECH LABORATORIES, INC.**	**Administrative Proceeding** **File No. 3-16321**

INFORMATION BEFORE THE COMMISSION
AT THE TIME OF THE TRADING SUSPENSION

Pursuant to the Commission's Order Requesting Additional Written Submissions regarding In the Matter of Immunotech Laboratories, Inc. ("Immunotech"), the Division of Enforcement has attached the affidavit of J. Lauchlan Wash setting forth the substantive facts before the Commission at the time of the trading suspension in the securities of Immunotech. The affidavit does not disclose privileged analysis or sensitive information about the staff's investigative methods.

By its attorneys,

Deena R. Bernstein
Senior Trial Counsel
J. Lauchlan Wash
Senior Enforcement Counsel
Securities & Exchange Commission
33 Arch Street, 23rd Floor
Boston, Massachusetts 02110
(617) 573-8813 (Bernstein)
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ENFORCEMENT DIVISION

Deena Bernstein
Senior Trial Counsel
(617) 573-8813

January 5, 2015

By FACSIMILE AND UPS

Brent Fields, Secretary
Office of the Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: *In the Matter of Immunotech Laboratories, Inc.*
Administrative Proceeding File No. 3-16321

Dear Mr. Fields:

Enclosed for filing in the above-referenced administrative proceeding, please find an original and three copies of the filing entitled "Information Before the Commission at the Time of the Trading Suspension."

Thank you for your attention to this matter.

Very truly yours,

Deena Bernstein
Senior Trial Counsel

Enclosure
cc: Service List

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In the Matter of

IMMUNOTECH LABORTORIES, INC.,

Administrative Proceeding
File No. 3-16321

AFFIDAVIT OF J. LAUCHLAN WASH

I, J. Lauchlan Wash, hereby swear:

1. Since November 1995, I have been employed as an enforcement attorney with the U.S. Securities and Exchange Commission (the "Commission") in the Boston Regional Office in the Division of Enforcement ("Division"). My duties include conducting investigations related to potential violations of the securities laws. I was the lead investigator for the Division in this matter.

2. On November 18, 2014, the Division provided the following factual information to the Commission in support of the issuance of the Trading Suspension Order temporarily suspending trading in the securities of Immunotech Laboratories, Inc. ("Immunotech"), ticker symbol "IMMB." The Division did not have other communications with the Commission concerning the factual basis in support of the issuance of the Trading Suspension Order.

3. Immunotech is a Nevada corporation with its principal place of business in Monrovia, California. Immunotech is a purported drug company engaged in the development of certain proteins for use in the treatment of HIV/AIDS.

4. Prior to its purported involvement in the drug industry, Immunotech claimed to be developing media products for the marketing and entertainment industries under three different

corporate names. Immunotech (then known as EarthNetMedia, Inc.) filed a Form SB-2 registration statement that went effective in November 2001 for an offering of shares and warrants. Following the offering, Immunotech filed reports with the Commission pursuant to Exchange Act Section 15(d) until January 1, 2002, when its Section 15(d) reporting obligation was automatically suspended by operation of law because there were fewer than 300 record holders of its common stock. Thereafter, Immunotech reported on a voluntary basis.

5. Immunotech's last-filed periodic report was a Form 10-K for the fiscal year ended December 31, 2009, filed on January 5, 2011. Immunotech's common stock (ticker "IMMB") is quoted on the OTC Pink marketplace on OTC Link operated by OTC Markets Group, Inc., and it has posted certain corporate information on OTC Link's website. As of October 31, 2014, Immunotech's securities had eight market makers and were eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).

Immunotech Laboratories, Inc.

6. Immunotech, which formerly claimed to be developing media products for the marketing and entertainment industries under three different corporate names, entered into a reverse merger in 2008 and became a purported drug company engaged in the development of certain proteins for use in the treatment of HIV/AIDS. Immunotech made no claims that its potential treatments have been tested in the United States or submitted for approval by the Food and Drug Administration ("FDA"). According to Forms 10-K filed with the Commission and an annual report for the fiscal year ended December 31, 2013 recently posted on the OTC Link's website, Immunotech entered into an exclusive licensing agreement on January 30, 2009 with its current president, Harry Zhabilov, and another individual for the licensing of patents underlying "Inactivated Pepsin Fraction (IPF)" proteins used for treatment of HIV/AIDS.

7. Zhabilov appears to have patented two proteins specifically for use in the detecting, preventing and treating of HIV. Zhabilov subsequently assigned the two patents to the Zhavilov Trust, which granted the licensing rights to Immunotech. As consideration for the licensing rights, Harry Zhabilov and the other individual purportedly each received $775,000 and 49% (combined 98%) ownership of the publicly traded entity consisting of 60,000,000 common shares of Immunotech affecting a reverse merger.

8. According to Immunotech, its "IPF is a peptide molecule that has a strong affinity to bind with the HIV virus' peptide components." The licensing agreement, which was published as an attachment to Immunotech's last Form 10-K (for the fiscal year ended December 31, 2009) filed with the Commission, specifically limits the scope of the licensing rights from the Zhabilov Trust to patents and patent applications "related to IPF **specific to the HIV/AIDS treatment ONLY**" (emphasis in original).

9. On August 15, 2014, Immunotech posted a document on OTC Link's website entitled Interim Financial Report for Quarter Ended June 30, 2014 ("2014 Interim Financial Report") that included unaudited financial statements reporting that the company had only one full-time employee (its president Zhabilov) and was operating at a loss, had no revenues or cash, and had total liabilities of almost $5 million.

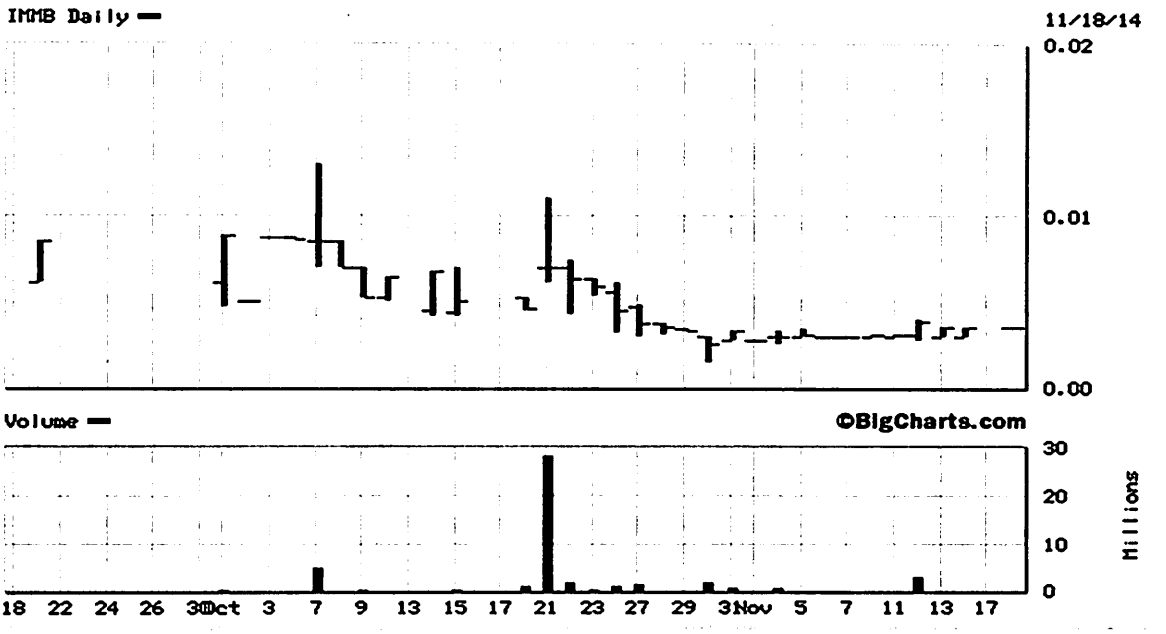
Immunotech Makes Misleading Claims about the Application of its Limited Licensing Rights to the Ebola Virus

10. In October 2014, Immunotech issued two press releases concerning disease therapies based on its patented IPF proteins that went beyond the scope of HIV/AIDS treatment. On October 9, 2014, Immunotech reported it had entered into negotiations with a Zimbabwean

company, Uldic Investment Pvt. Ltd. ("Uldic"), to pursue the development of its treatments in Africa.

11. This press release was followed by one on October 21, 2014, wherein Immunotech announced it had completed negotiations with Uldic to, among other things, pursue the development of market opportunities related to "the deadly Ebola virus" in Sub-Saharan Africa and to conduct human clinical trials in Africa. Information provided to the staff by the Zimbabwean Securities and Exchange Commission ("ZSEC") shows that Uldic was incorporated in Zimbabwe in 2005 and is a dormant shell company with no operations. In the October 21 press release, Immunotech described the Ebola virus as a "new potential initiative" for its treatments. Immunotech noted that, while the majority of its studies have focused on the potential of ITV-1 as a vaccine, ITV-1 could also be used as a potential immune-therapeutic drug to treat other infectious diseases (emphasis added).

12. During the period August 1, 2014 through October 21, 2014, Immunotech's last share price fluctuated between a low of $0.0001 per share and a high of $0.025 per share on average daily volume of 506,000 shares. During the same period Immunotech was the subject of 19 penny stock touts identified by the staff. The October 21st press release specifically addressing the Ebola virus resulted in a 52% increase in share price from $0.0046 per share to $0.007 per share. The volume rose sharply from 1.4 million shares to 28.5 million shares, a 1,831% increase. A chart reflecting the price and volume fluctuations for Immunotech during the past two months is included below:



Conclusion

13. Immunotech's October 2014 press releases concerning the development of the patented IPF proteins for the treatment of the Ebola virus and other infectious diseases implies the expenditure of corporate resources for business opportunities beyond the scope of its limited licensing rights for the "sole treatment of HIV/AIDS." Such development does not appear permissible given the restriction under Immunotech's current limited licensing agreement. Further, Immunotech's purported completed negotiations with the Zimbabwean company, Uldic, to pursue market opportunities in Africa related to the Ebola virus is also misleading given Uldic's dormant shell status. Moreover, Immunotech's October 2014 press releases touting its active development of the patented IPF proteins are misleading in omitting material information concerning: (1) the likelihood of success in applying proteins specifically patented as a treatment for HIV/AIDS and which it claims to have "a strong affinity to bind with the HIV virus' peptide components" to the treatment of other viral diseases such as the Ebola virus; and (2) how

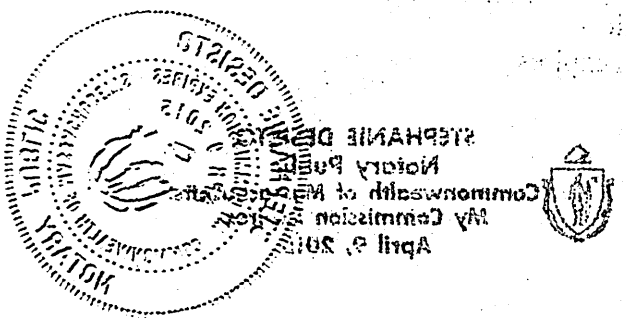
Immunotech anticipates funding the development of the patented IPF proteins for any use given its precarious financial condition.

Dated: 1/5/2015

On January 5th, 2015, Lauchlan Wash, a person known to me, personally appeared before me and swore under oath the foregoing Affidavit.

Stephanie DeSisto
Notary Public
Commission expires:

STEPHANIE DESISTO
Notary Public
Commonwealth of Massachusetts
My Commission Expires
April 9, 2015


NOTARY PUBLIC
STEPHANIE DESISTO
Notary Public
Commonwealth of Massachusetts
My Commission Expires
April 9, 2015