



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2024

Eva Renee Barnett  
Chief Financial Officer  
Immunovant, Inc.  
320 West 37th Street  
New York, NY 10018

**Re: Immunovant, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2023**  
**Filed May 22, 2023**  
**File No. 001-38906**

Dear Eva Renee Barnett:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences