



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2024

Michael Tardugno  
Executive Chairman of the Board  
Imunon, Inc.  
997 Lenox Drive, Suite 100  
Lawrenceville, New Jersey 08648

**Re: Imunon, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 15, 2024**  
**File No. 333-279425**

Dear Michael Tardugno:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Megan Gates