



DIVISION OF
CORPORATION FINANCE

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

April 25, 2024

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-1
Filed April 19, 2024
File No. 333-278839

Dear Thomas K. 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 Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Richard Feiner, Esq.