



DIVISION OF
CORPORATION FINANCE

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

November 21, 2024

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

**Re: AIM ImmunoTech Inc.
Registration Statement on Form S-1
Filed November 15, 2024
File No. 333-283269**

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Richard Feiner, Esq.