



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2022

Glenn Whaley  
Chief Financial Officer  
IMMUNIC, INC.  
1200 Avenue of the Americas, Suite 200  
New York, NY 10036

**Re: IMMUNIC, INC.**  
**Registration Statement on Form S-3**  
**Filed December 9, 2022**  
**File No. 333-268737**

Dear Glenn Whaley:

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: Ilan Katz, Esq.