



DIVISION OF
CORPORATION FINANCE

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

August 26, 2020

Peter Salzmann, M.D.
Chief Executive Officer
Immunovant, Inc.
320 West 37th Street
New York, NY 10018

Re: Immunovant, Inc.
Draft Registration Statement on Form S-1
Submitted August 19, 2020
CIK No. 0001764013

Dear Dr. Salzmann:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Alison Haggerty, Esq.