

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

February 18, 2021

Pamela Yanchik Connealy Chief Financial Officer Immunovant, Inc. 320 West 37th Street New York, NY 10018

Re: Immunovant, Inc.
Form 10-K for Fiscal Year Ended March 31, 2020
Filed June 29, 2020
File No. 001-38906

Dear Ms. Connealy:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Life Sciences