

September 24, 2024

Via EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Daniel Crawford

**Re: Imunon, Inc. (the “Company”)
Registration Statement Filed on Form S-1 (the “Registration Statement”)
File No. 333-281834**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the Company hereby respectfully requests that the effective date for the above-referenced Registration Statement be accelerated to 5:00 p.m., Eastern Time, on September 26, 2024, or as soon as practicable thereafter.

Please contact Megan Gates of Covington & Burling LLP at (617) 603-8805 or mgates@cov.com with any questions you may have regarding this request. In addition, please notify Ms. Gates by telephone when this request for acceleration has been granted.

Respectfully,

Imunon, Inc.

By: /s/ David Gaiero

Name: David Gaiero

Title: Chief Financial Officer

cc: Megan Gates, Covington & Burling LLP
