

May 26, 2023

Jeffrey Church  
Chief Financial Officer  
Imunon, Inc.  
997 Lenox Drive, Suite 100  
Lawrenceville, NJ 08648

fiscal year ended December 31, 2022  
2023

Re: Imunon, Inc.  
Form 10-K for the  
Filed March 30,  
File No. 001-15911

Dear Jeffrey Church:

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