

February 8, 2023

David Sachs  
CFO  
ImmunityBio, Inc.  
3530 John Hopkins Court,  
San Diego California 92121

Statement on Form S-3  
2023

Re: ImmunityBio, Inc.  
Registration

Filed February 7,

File No. 333-269608

Dear David Sachs:

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 Arzhang

Navai at 202-551-4676 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Tom Hornish, Esq.