

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

October 7, 2024

Mitchell Glass President and Chief Medical Officer TNF Pharmaceuticals, Inc. 855 N. Wolfe Street, Suite 623 Baltimore, MD 21205

> Re: TNF Pharmaceuticals, Inc. Form 10-K Filed April 1, 2024 File No. 001-36268

Dear Mitchell Glass:

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

cc: Alla Digilova, Esq.