Via Facsimile and U.S. Mail Mail Stop 6010

February 21, 2007

Mr. Daniel M. Junius Executive Vice President and Chief Financial Officer ImmunoGen, Inc. 128 Sidney Street Cambridge, MA 02139

Re: Form 10-K for the Fiscal Year Ended June 30, 2006

Filed August 28, 2006 File No. 000-17999

Dear Mr. Junius,

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg Senior Assistant Chief Accountant