In De Anima Book III, Aristotle subscribed to a theory of "formal identity" between the human mind and the extra-mental objects of our understanding. This has been one of the most controversial features of Aristotelian metaphysics of the mind. I offer here a defense of the Formal Identity Thesis and of the immateriality of the human intellect, based on specifically epistemological arguments about our knowledge of necessary or essential truths, including especially essential truths about value.