

May 4, 2023

Jorge Santos da Silva, Ph.D.
Chief Executive Officer
MoonLake Immunotherapeutics
Dorfstrasse 29
6300 Zug
Switzerland

Immunotherapeutics
Statement on Form S-3

Re: MoonLake
Registration
Filed May 1, 2023
File No. 333-271546

Dear Jorge Santos da Silva:

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.

Buchmiller at (202) 551-3635 with any questions.

Please contact Tim

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Branden C. Berns, Esq.