

May 13, 2024

Matthias Bodenstedt  
Chief Financial Officer  
MoonLake Immunotherapeutics  
Dorfstrasse 29, 6300  
Zug Switzerland

Immunotherapeutics

Fiscal Year Ended December 31, 2023

Re: MoonLake

Form 10-K for

File No. 001-39630

Dear Matthias Bodenstedt:

We have completed our review of your filings. 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