

# MOONLAKE IMMUNOTHERAPEUTICS

Dorfstrasse 29  
6300 Zug  
Switzerland

**VIA EDGAR**

May 5, 2023

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: MoonLake Immunotherapeutics  
Registration Statement on Form S-3 (File No. 333-271546)**

To Whom it May Concern:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “Act”), MoonLake Immunotherapeutics (the “Company”) hereby requests that the effective date of the above-referenced registration statement (the “Registration Statement”) be accelerated to May 9, 2023, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Gibson, Dunn & Crutcher LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its obligations under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Gibson, Dunn & Crutcher LLP by calling Branden C. Berns at (415) 393-4631.

Sincerely,

MoonLake Immunotherapeutics

/s/ Matthias Bodenstedt

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Matthias Bodenstedt

Chief Financial Officer

cc: Ryan A. Murr, Gibson, Dunn & Crutcher LLP  
Branden C. Berns, Gibson, Dunn & Crutcher LLP