

September 6, 2023

Matthias Bodenstedt
Chief Financial Officer
MoonLake Immunotherapeutics
Dorfstrasse 29
6300 Zug
Switzerland
41 415108022

Immunotherapeutics
Statement on Form S-3
2023

Re: MoonLake
Registration
Filed August 31,
File No. 333-274286

Dear Matthias Bodenstedt:

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.

McNamara at 202-551-7349 with any questions.

Please contact Jimmy

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Branden Berns