



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 24, 2023

Dr. David-Alexandre Gros  
Chief Executive Officer  
Eledon Pharmaceuticals, Inc.  
19900 MacArthur Blvd., Suite 550  
Irvine, California 92612

**Re: Eledon Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 18, 2023**  
**File No. 333-272052**

Dear Dr. David-Alexandre Gros:

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.

Please contact Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Shelly Heyduk, Esq.