



DIVISION OF
CORPORATION FINANCE

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

May 4, 2023

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

**Re: MoonLake Immunotherapeutics
Registration Statement on Form S-3
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.

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

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Branden C. Berns, Esq.