



DIVISION OF  
CORPORATION FINANCE

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

September 6, 2023

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

**Re: MoonLake Immunotherapeutics**  
**Registration Statement on Form S-3**  
**Filed August 31, 2023**  
**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.

Please contact Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Branden Berns