



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2024

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

**Re: MoonLake Immunotherapeutics**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-39630**

Dear Matthias Bodenstedt:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences