

May 24, 2023

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

Pharmaceuticals, Inc.

Statement on Form S-3

Re: Eledon

Registration

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.

Polynice at 202-551-8707 with any questions.

Please contact Cindy

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Shelly Heyduk, Esq.