

ELEDON PHARMACEUTICALS, INC.

**19900 MacArthur Boulevard, Suite 550
Irvine, California**

VIA EDGAR

May 18, 2021

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549

**Re: Eledon Pharmaceuticals, Inc.
Registration Statement on Form S-3 (File No. 333-254890)**

To Whom it May Concern:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “Act”), Eledon Pharmaceuticals, Inc. (the “Company”) hereby requests that the effective date of the above-referenced registration statement (the “Registration Statement”) be accelerated to May 20, 2021, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Gibson, Dunn & Crutcher LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its obligations under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Gibson, Dunn & Crutcher LLP by calling Ryan A. Murr at (415) 393-8373.

Sincerely,

ELEDON PHARMACEUTICALS, INC.

/s/ Paul Little

Paul Little

Chief Financial Officer

cc: Ryan A. Murr, Gibson, Dunn & Crutcher LLP