

September 26, 2024

David-Alexandre C. Gros  
Chief Executive Officer  
Eledon Pharmaceuticals, Inc.  
19800 MacArthur Blvd., Suite 250  
Irvine, California 92612

Re: Eledon Pharmaceuticals, Inc.  
Registration Statement on Form S-3  
Filed September 20, 2024  
File No. 333-282260

Dear David-Alexandre C. 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.

Please contact Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Shelly Heyduk