

June 3, 2024

**VIA EDGAR**

Division of Corporation Finance  
Office of Life Sciences  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-3628  
Attention: Lauren Hamill

**Re: Request for Effectiveness for Eledon Pharmaceuticals, Inc.  
Registration Statement on Form S-3 (File No. 333-279711)**

Dear Ms. Hamill:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Eledon Pharmaceuticals, Inc. (the "Registrant") hereby respectfully requests that the effectiveness of the above-referenced Registration Statement be accelerated to 10:00 a.m. Eastern Time, on Wednesday, June 5, 2024, or as soon thereafter as practicable. The Registrant respectfully requests that you notify Shelly Heyduk of O'Melveny & Myers LLP of such effectiveness by telephone at (949) 823-7968.

If you have any questions or comments regarding the foregoing, please do not hesitate to contact Ms. Heyduk at the telephone number above.

Very truly yours,

Eledon Pharmaceuticals, Inc.

By: /s/ Paul Little  
Name: Paul Little  
Title: Chief Financial Officer

cc: Shelly Heyduk, O'Melveny & Myers LLP

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