



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2024

Paul Grinberg  
Chief Executive Officer  
Mountain Lake Acquisition Corp.  
930 Tahoe Blvd STE 802 PMB 45  
Incline Village, NV 89451

**Re: Mountain Lake Acquisition Corp.  
Amendment No. 3 to Registration Statement on Form S-1  
Filed November 25, 2024  
File No. 333-281410**

Dear Paul Grinberg:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our November 22, 2024 letter.

Amendment No. 3 to Registration Statement on Form S-1 filed November 25, 2025

Exhibits

1. We note that the risk factor on page 71 discloses that the rights agreement includes a provision that it will not apply to suits brought to enforce any liability or duty created by the Exchange Act or any other claim for which the U.S. federal district courts are the sole and exclusive forum. However, we do not see that provision in Exhibit 4.4. Please revise or advise.

December 5, 2024

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Please contact Eric McPhee at 202-551-3693 or Jennifer Monick at 202-551-3295 if you have questions regarding the financial statements and related matters. Please contact Ronald (Ron) E. Alper at 202-551-3329 or David Link at 202-551-3356 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Giovanni Caruso