



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2025

Jose Lopez Lecube  
Chief Financial Officer  
Moolec Science SA  
17, Boulevard F.W. Raiffeisen  
L-2411 Luxembourg  
Grand Duchy of Luxembourg

**Re: Moolec Science SA**  
**Amendment No. 1 to Registration Statement on Form F-4**  
**Filed March 10, 2025**  
**File No. 333-284744**

Dear Jose Lopez Lecube:

We have conducted a limited review of your amended registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a 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 February 26, 2025 letter.

Amendment No. 1 to Registration Statement on Form F-4 filed March 10, 2025

Exhibits

1. We note your response to prior comment 3. Please file as Exhibit 8.1 a revised opinion that states clearly that the disclosure in the Prospectus under the heading "*Luxembourg Tax Considerations*" is the opinion of counsel and includes counsel's consent. Refer to Section III.B.2. of Staff Legal Bulletin 19.
2. We note your response to prior comment 4. Please file as Exhibit 8.3 a revised opinion that states clearly that the disclosure in the Prospectus under the heading "*Cayman Islands Tax Considerations*" is the opinion of counsel and includes counsel's consent to the filing of this exhibit and to the reference to its name in each location. Refer to Section III.B.2. of Staff Legal Bulletin 19.

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Please contact Thomas Jones at 202-551-3602 or Geoffrey Kruczek at 202-551-3641 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Matthew Poulter