

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 30, 2006

Mr. David Clark  
Interim Chief Financial Officer  
11080 CirclePoint Road, Suite 200  
Westminister, CO 80020

**Re: Allos Therapeutics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**File No. 000-29815**

Dear Mr. Clark:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief