

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 27, 2008

Marc Graboyes  
Chief Legal Counsel  
Allos Therapeutics, Inc.  
11080 CirclePoint Road, Suite 200  
Westminster, Colorado 80020

**Re: Allos Therapeutics**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**File No. 000-29815**

Dear Mr. Graboyes

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

Sincerely,

Jeffery Riedler  
Assistant Director

cc: James C.T. Linfield, Esq.  
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380 Interlocken Crest, Suite 900  
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