



DIVISION OF
CORPORATION FINANCE

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

August 6, 2024

Christopher Sullivan
Chief Financial Officer
Avalo Therapeutics, Inc.
540 Gaither Road, Suite 400
Rockville, MD 20850

Re: Avalo Therapeutics, Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
Amendment No. 1 to Form 10-Q for Fiscal Quarter Ended March 31, 2024
File No. 001-37590

Dear Christopher Sullivan:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Andrew Gibbons