



DIVISION OF  
CORPORATION FINANCE

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

November 17, 2023

Baird Radford  
CFO  
Allakos Inc.  
825 Industrial Road, Suite 500  
San Carlos, CA 94070

**Re: Allakos Inc.**  
**Registration Statement on Form S-3**  
**Filed November 13, 2023**  
**File No. 333-275517**

Dear Baird Radford:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jennifer Knapp