



DIVISION OF
CORPORATION FINANCE

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

December 1, 2020

Edward Wholihan
Chief Financial Officer
Allena Pharmaceuticals, Inc.
One Newton Executive Park, Suite 202
Newton, Massachusetts 02462

Re: Allena Pharmaceuticals, Inc.
Registration Statement on Form S-3
File No. 333-250992
Filed November 30, 2020

Dear Mr. Wholihan:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Michael Bison, Esq.