



DIVISION OF  
CORPORATION FINANCE

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

November 19, 2021

Richard Katz  
Chief Financial Officer  
Allena Pharmaceuticals, Inc.  
One Newton Executive Park  
Suite 202  
Newton, MA 02462

**Re: Allena Pharmaceuticals, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2020**  
**Filed March 11, 2021**  
**Form 10-Q for the fiscal quarter ended June 30, 2021**  
**Filed August 12, 2021**  
**File No. 001-38268**

Dear Mr. Katz:

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