



DIVISION OF
CORPORATION FINANCE

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

December 27, 2022

Lesley Ann Calhoun
Chief Financial Officer
Aligos Therapeutics, Inc.
One Corporate Drive, 2nd Floor
South San Francisco, California

Re: Aligos Therapeutics, Inc.
Form 10-K for Fiscal Year Ended December 31, 2021
Filed March 10, 2022
File No. 001-39617

Dear Lesley Ann Calhoun:

We have completed our review of your filing. 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