

November 17, 2023

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

Statement on Form S-3
2023

Re: Allakos Inc.
Registration

Filed November 13,
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