

Allakos Inc.
825 Industrial Road, Suite 500
San Carlos, California 94070

May 26, 2022

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Doris Stacey Gama

Re: Allakos Inc.
Registration Statement on Form S-3
Initially Filed May 19, 2022
File No. 333-265085

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), Allakos Inc. (the "Company") hereby requests acceleration of the effectiveness of the above-referenced Registration Statement on Form S-3 so that it will become effective at 4:05 p.m., Eastern Time, on May 31, 2022, or as soon as possible thereafter. In this regard, the Company is aware of its obligations under the Securities Act.

Please contact William B. Brentani (650-251-5110) of Simpson Thacher & Bartlett LLP with any questions you may have regarding this request. In addition, please notify Mr. Brentani by telephone when this request for acceleration has been granted.

[Signature Page Follows]

Very truly yours,

ALLAKOS Inc.

By: /s/ H. Baird Radford, III

Name: H. Baird Radford, III

Title: Chief Financial Officer