

May 25, 2022

Meg Fitzgerald  
General Counsel, Secretary and Chief Compliance Officer  
Allakos Inc.  
825 Industrial Road, Suite 500  
San Carlos, CA 94070

Re: Allakos Inc.  
Registration

Statement on Form S-3

Filed May 19, 2022  
File No. 333-265085

Dear Ms. Fitzgerald:

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 Doris

Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

William Brentani, Esq.