

July 16, 2018

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Healthcare & Insurance
100 F Street, N.E.
Washington, DC 20549-3720

Attention: Suzanne Hayes
Jeffrey Gabor
Mary Beth Breslin
James Rosenberg
Lisa Vanjoske
Mark Brunhofer

Re: **Allakos Inc.**
Registration Statement on Form S-1
(File No. 333-225836)

Acceleration Request

Requested Date: Wednesday, July 18, 2018
Requested Time: 4:00 P.M. Eastern Daylight Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Allakos Inc. (the "**Company**") hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-225836) (the "**Registration Statement**") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff (the "**Staff**") of the Division of Corporation Finance of the Securities and Exchange Commission (the "**Commission**"). Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Tony Jeffries at (650) 849-3223.

The Company understands that the Staff will consider this request as confirmation by the Company of its awareness of its responsibilities under the federal securities laws as they relate to the offering of the securities covered by the Registration Statements.

[Signature page follows]

Sincerely,

ALLAKOS INC.

/s/ Robert Alexander

Robert Alexander, Ph.D.
President and Chief Executive Officer

Enclosures

cc (w/o enclosures): Robert Alexander, Ph.D., Allakos Inc.
Adam Tomasi, Ph.D., Allakos Inc.

Tony Jeffries, Wilson Sonsini Goodrich & Rosati, P.C.
Jennifer Knapp, Wilson Sonsini Goodrich & Rosati, P.C.
Lance Brady, Wilson Sonsini Goodrich & Rosati, P.C.

Alan F. Denenberg, Davis Polk & Wardwell LLP
Stephen Salmon, Davis Polk & Wardwell LLP