
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-1
REGISTRATION STATEMENT**
*Under
The Securities Act of 1933*

ALLAKOS INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

2834
(Primary Standard Industrial
Classification Code Number)

45-4798831
(I.R.S. Employer
Identification Number)

**75 Shoreway Road, Suite A
San Carlos, California 94070
(650) 597-5002**

(Address, including ZIP code, and telephone number, including area code, of registrant's principal executive offices)

Robert Alexander, Ph.D.
President and Chief Executive Officer
Allakos Inc.
75 Shoreway Road, Suite A
San Carlos, California 94070
(650) 597-5002

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Kenneth A. Clark
Tony Jeffries
Jennifer Knapp
Wilson Sonsini Goodrich & Rosati, P.C.
650 Page Mill Road
Palo Alto, California 94304
(650) 493-9300**

Adam Tomasi, Ph.D.
Chief Operating Officer and
Chief Financial Officer
75 Shoreway Road, Suite A
San Carlos, California 94070
(650) 597-5002

**Alan F. Denenberg
Stephen Salmon
Davis Polk & Wardwell LLP
1600 El Camino Real
Menlo Park, California 94025
(650) 752-2004**

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. Registration No. 333-225836

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an

emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company” and “emerging growth company” in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer
 Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company
 Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act..

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price per Share	Proposed Maximum Aggregate Offering Price(2)	Amount of Registration Fee(3)
Common Stock, \$0.001 par value per share	1,303,332	\$18.00	\$23,459,976	\$2,921

- (1) Represents only the additional number of shares being registered and includes 169,999 shares issuable upon the exercise of the underwriters’ option to purchase additional shares. Does not include the securities, the offer and sale of which the registrant previously registered on a Registration Statement on Form S-1 (File No. 333-225836), as amended (the “*Earlier Registration Statement*”).
- (2) The registrant previously registered securities on the Earlier Registration Statement, which was declared effective by the Securities and Exchange Commission on July 18, 2018. In accordance with Rule 462(b) under the Securities Act of 1933, as amended (the “*Securities Act*”), an additional amount of securities having a proposed maximum aggregate offering price of \$23,459,976 are hereby registered, which includes shares issuable upon the exercise of the underwriters’ option to purchase additional shares.
- (3) Calculated pursuant to Rule 457(a) under the Securities Act.

This registration statement shall become effective upon filing in accordance with Rule 462(b) under the Securities Act.

**EXPLANATORY NOTE AND INCORPORATION OF
CERTAIN INFORMATION BY REFERENCE**

Pursuant to Rule 462(b) under the Securities Act of 1933, as amended, Allakos Inc., a Delaware corporation, is filing this registration statement with the Securities and Exchange Commission, or SEC. This registration statement relates to the public offering of securities contemplated by the Registration Statement on Form S-1, as amended (File No. 333-225836), which we originally filed on June 22, 2018, or the Earlier Registration Statement, and which the SEC declared effective on July 18, 2018.

We are filing this registration statement for the sole purpose of increasing the aggregate number of shares of common stock, par value \$0.001 per share, offered by us by 1,303,332 shares, 169,999 of which are subject to purchase upon exercise of the underwriters' option to purchase additional shares of common stock. The additional shares of common stock that are being registered for issuance and sale pursuant to this registration statement are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Registration Fee table contained in the Earlier Registration Statement. The information set forth in the Earlier Registration Statement is incorporated by reference in this filing.

The required opinion and consents are listed on the Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
5.1	<u>Opinion of Wilson Sonsini Goodrich & Rosati, Professional Corporation.</u>
23.1	<u>Consent of Independent Registered Public Accounting Firm.</u>
23.2	<u>Consent of Wilson Sonsini Goodrich & Rosati, Professional Corporation (included in Exhibit 5.1).</u>
24.1	<u>Power of Attorney (incorporated by reference to Exhibit 24.1 of the Form S-1 Registration Statement (Registration No. 333-225836)).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this registration statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Carlos, State of California, on July 18, 2018.

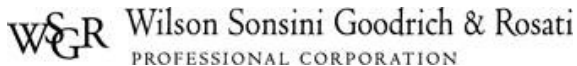
ALLAKOS INC.

By: /s/ Robert Alexander
Robert Alexander, Ph.D.
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement on Form S-1 has been signed by the following persons in the capacities and on the dates indicated below:

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u> /s/ Robert Alexander </u> Robert Alexander, Ph.D.	President, Chief Executive Officer and Director (Principal Executive Officer)	July 18, 2018
<u> /s/ Adam Tomasi </u> Adam Tomasi, Ph.D.	Chief Operating Officer, Chief Financial Officer and Secretary (Principal Financial and Accounting Officer)	July 18, 2018
<u> *</u> Daniel Janney	Chair of the Board	July 18, 2018
<u> *</u> Robert Andreatta	Director	July 18, 2018
<u> *</u> Steve James	Director	July 18, 2018
<u> *</u> John McKearn, Ph.D.	Director	July 18, 2018
<u> *</u> Paul Walker	Director	July 18, 2018

*By: /s/ Adam Tomasi
Adam Tomasi, Ph.D.
Attorney-in-fact



650 Page Mill Road
Palo Alto, CA 94304-1050

PHONE 650.493.9300
FAX 650.493.6811

www.wsgr.com

July 18, 2018

Allakos Inc.
75 Shoreway Road, Suite A
San Carlos, California 94070

Re: Securities Registered under Registration Statement on Form S-1 (File No. 333-225836) and Registration Statement filed pursuant to Rule 462(b) of the Securities Act of 1933, as amended (the "Securities Act")

Ladies and Gentlemen:

This opinion is furnished to you in connection with the Registration Statement on Form S-1 (the "**Registration Statement**"), filed by Allakos Inc. (the "**Company**") with the Securities and Exchange Commission pursuant to Rule 462(b) of the Securities Act in connection with the registration under the Securities Act of 1,303,332 shares of the Company's common stock, \$0.001 par value per share (the "**Shares**"), including up to 169,999 shares issuable upon exercise of an option to purchase additional shares granted by the Company. The Registration Statement incorporates by reference the Registration Statement on Form S-1 (No. 333-225836) (the "**Prior Registration Statement**"), which was declared effective on July 18, 2018, including the prospectus which forms part of the Registration Statement. We understand that the Shares are to be sold by the Company to the underwriters for resale to the public as described in the Registration Statement and the Prior Registration Statement and pursuant to an underwriting agreement, substantially in the form filed as an exhibit to the Prior Registration Statement, to be entered into by and among the Company and the underwriters (the "**Underwriting Agreement**").

We are acting as counsel for the Company in connection with the sale of the Shares by the Company. In such capacity, we have examined originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records, certificates of public officials and other instruments as we have deemed necessary for the purposes of rendering this opinion. In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity with the originals of all documents submitted to us as copies, the authenticity of the originals of such documents and the legal competence of all signatories to such documents.

We express no opinion herein as to the laws of any state or jurisdiction other than the General Corporation Law of the State of Delaware (including the statutory provisions and all applicable judicial decisions interpreting those laws) and the federal laws of the United States of America.

AUSTIN BEIJING BOSTON BRUSSELS HONG KONG LOS ANGELES NEW YORK PALO ALTO
SAN DIEGO SAN FRANCISCO SEATTLE SHANGHAI WASHINGTON, DC WILMINGTON, DE

July 18, 2018
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On the basis of the foregoing, we are of the opinion that, upon the effectiveness of the Company's Amended and Restated Certificate of Incorporation, a form of which has been filed as Exhibit 3.2 of the Prior Registration Statement, the Shares to be issued and sold by the Company have been duly authorized and, when such Shares are issued and paid for in accordance with the terms of the Underwriting Agreement, will be validly issued, fully paid and nonassessable.

We consent to the use of this opinion as an exhibit to the Registration Statement, and we consent to the reference of our name under the caption "Legal Matters" in the prospectus forming part of the Prior Registration Statement, which is incorporated by reference into the Registration Statement.

Very truly yours,

/s/ Wilson Sonsini Goodrich & Rosati, P.C.

WILSON SONSINI GOODRICH & ROSATI
Professional Corporation

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933 of the reference to our firm under the caption "Experts" and to the incorporation by reference of our report dated April 10, 2018 (except for the first paragraph of Note 2 and for Note 13, as to which the date is July 9, 2018), with respect to the financial statements of Allakos, Inc. included in Amendment No. 2 to the Registration Statement (Form S-1 No. 333-225836) and related Prospectus of Allakos, Inc. for the registration of its common stock.

/s/ Ernst & Young LLP

Redwood City, California

July 18, 2018