

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

March 6, 2023

Guo-Liang Yu Chief Executive Officer Apollomics Inc. 989 E. Hillsdale Blvd., Suite 220 Foster City, CA 94404

Re: Apollomics Inc.

Amendment No. 4 to Registration Statement on Form F-4 Exhibit Nos. 10.5, 10.6, 10.7, 10.8, 10.9, 10.10, 10.14 and 10.15

Filed February 21, 2023 File No. 333-268525

Dear Guo-Liang Yu:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance