

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

DIVISION OF CORPORATION FINANCE

February 2, 2024

Amit Etkin, M.D., Ph.D. Chief Executive Officer Alto Neuroscience, Inc. 369 South San Antonio Road Los Altos, CA 94022

> Re: Alto Neuroscience, Inc. Amendment No. 2 to Registration Statement on Form S-1 Exhibit Nos. 10.10, 10.11, 10.12, 10.13, 10.16 and 10.17 Filed January 29, 2024 File No. 333-276495

Dear Amit Etkin:

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 Office of Life Sciences

cc: Divakar Gupta, Esq.