



DIVISION OF  
CORPORATION FINANCE

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

February 29, 2024

David Chang  
President and Chief Executive Officer  
Allogene Therapeutics, Inc.  
210 East Grand Avenue  
South San Francisco, California 94080

**Re: Allogene Therapeutics, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Filed February 28, 2023**  
**File No. 001-38693**

Dear David Chang:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences