



DIVISION OF  
CORPORATION FINANCE

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

November 13, 2024

Lawrence M. Blatt, Ph.D.  
President and Chief Executive Officer  
Aligos Therapeutics, Inc.  
One Corporate Dr., 2nd Floor  
South San Francisco, CA 94080

**Re: Aligos Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 6, 2024**  
**File No. 333-283041**

Dear Lawrence M. Blatt Ph.D.:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Mark Roeder, Esq.