



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

DIVISION OF
CORPORATION FINANCE

September 29, 2025

Thomas H. Jensen
Chief Executive Officer
Allarity Therapeutics, Inc.
123 E Tarpon Ave
Tarpon Springs, FL 34689

Re: Allarity Therapeutics, Inc.
Registration Statement on Form S-3
Filed September 25, 2025
File No. 333-290521

Dear Thomas H. Jensen:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: William N. Haddad