

December 27, 2022

Lesley Ann Calhoun  
Chief Financial Officer  
Aligos Therapeutics, Inc.  
One Corporate Drive, 2nd Floor  
South San Francisco, California

Therapeutics, Inc.

Fiscal Year Ended December 31, 2021  
2022

Re: Aligos

Form 10-K for

Filed March 10,

File No. 001-39617

Dear Lesley Ann Calhoun:

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