

June 10, 2021

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

Therapeutics, Inc.
Statement
2021

Re: Aligos
Draft Registration
Submitted June 4,
CIK No. 0001799448

Dear Dr. Blatt:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Laura
Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Mark Roeder