

J.P. Morgan Securities LLC
383 Madison Avenue
New York, NY 10179

Jefferies LLC
520 Madison Avenue
New York, NY 10022

Piper Sandler & Co.
800 Nicollet Mall
Minneapolis, MN 55402

June 28, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Healthcare & Insurance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Laura Crotty

Re: **Aligos Therapeutics, Inc.**
Registration Statement on Form S-1 (File No. 333-257466)
Request for Acceleration of Effective Date

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), we, as representatives of the several underwriters, hereby join in the request of Aligos Therapeutics, Inc. (the “**Company**”) for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 4:30 PM, Washington D.C. time, on June 30, 2021, or as soon thereafter as practicable, or at such other time thereafter as the Company or its outside counsel, Latham & Watkins LLP, may request by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 under the Act, we, as representatives of the several underwriters, wish to advise you that there will be distributed to each Underwriter or dealer, who is reasonably anticipated to participate in the distribution of the security, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned advise that they have complied and will continue to comply, and each underwriter has advised the undersigned that it has complied and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

J.P. MORGAN SECURITIES LLC
JEFFERIES LLC
PIPER SANDLER & CO.

As representatives of the several underwriters listed in
Schedule 1 to the Underwriting Agreement

J.P. MORGAN SECURITIES LLC

By: /s/ Benjamin Burdett
Name: Benjamin Burdett
Title: Managing Director

JEFFERIES LLC

By: /s/ Dustin Tyner
Name: Dustin Tyner
Title: Managing Director

PIPER SANDLER & CO.

By: /s/ Chad Huber
Name: Chad Huber
Title: Managing Director

[Signature Page to Underwriters' Acceleration Request]