

**Aligos Therapeutics, Inc.  
One Corporate Dr., 2nd Floor  
South San Francisco, CA 94080**

November 17, 2021

**VIA EDGAR AND E-MAIL**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attention: Michael Davis

**Re: Aligos Therapeutics, Inc.  
Registration Statement on Form S-3 (Registration No. 333-260774)**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-3 (File No. 333-260774) (the "**Registration Statement**") of Aligos Therapeutics, Inc. We respectfully request that the Registration Statement become effective as of 4:00 p.m., Washington, D.C. time, on November 19, 2021, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Mark Roeder at (650) 463-3043.

Thank you for your assistance in this matter.

Very truly yours,

**ALIGOS THERAPEUTICS, INC.**

By: /s/ Lesley Ann Calhoun  
Lesley Ann Calhoun  
Executive Vice President, Chief Financial Officer

CC: Lawrence M. Blatt, Ph.D., Aligos Therapeutics, Inc.  
Lucinda Quan, Aligos Therapeutics, Inc.  
Mark V. Roeder, Latham & Watkins LLP  
John Williams, Latham & Watkins LLP