February 29, 2024

David Chang President and Chief Executive Officer Allogene Therapeutics, Inc. 210 East Grand Avenue South San Francisco, California 94080

Therapeutics, Inc.

2023

Fiscal Year Ended December 31, 2022

Dear David Chang:

We have completed our review of your filing. We remind you that the company and its

Re: Allogene

Form 10-K for

Filed February 28,

File No. 001-38693

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