

March 19, 2024

David Chang, M.D., Ph.D.
Chief Executive Officer
Allogene Therapeutics, Inc.
210 East Grand Avenue
South San Francisco, CA 94080

Therapeutics, Inc.
Statement on Form S-3
2024

Re: Allogene
Registration
Filed March 14,
File No. 333-277951

Dear David Chang:

This is to advise you that we have not reviewed and will not review your registration statement.

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.

Howes at 202-551-3370 with any questions.

Please contact Tyler

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Asa M. Henin, Esq.