

November 25, 2020

Jaume Pons, Ph.D.
Chief Executive Officer
ALX Oncology Holdings Inc.
866 Malcolm Road, Suite 100
Burlingame, California 94010

Holdings Inc.

Statement on Form S-1

November 24, 2020

Re: ALX Oncology

Registration

Submitted on

CIK No. 0001810182

Dear Dr. Pons:

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Christina L. Poulsen