

September 7, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549-3720

Attention: Joshua Gorsky

Re: **ALX Oncology Holdings Inc.**
Registration Statement on Form S-3
Filed September 1, 2023
File No. 333-274314

Acceleration Request

Requested Date: September 8, 2023

Requested Time: 4:05 p.m. Eastern Time,
or as soon thereafter as practicable

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, ALX Oncology Holdings Inc. (the “**Company**”) hereby respectfully requests that the above-referenced Registration Statement on Form S-3 (File No. 333-274314) (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission.

Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, Professional Corporation, by calling Michael E. Coke at (650) 565-3596.

Please direct any questions or comments regarding this acceleration request to Michael E. Coke at (650) 565-3596.

[Signature Page Follows]

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Securities and Exchange Commission

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Sincerely,

ALX Oncology Holdings, Inc.

/s/ Peter Garcia

Peter Garcia
Chief Financial Officer

cc: Michael E. Coke, Wilson Sonsini Goodrich & Rosati, Professional Corporation
Christina L. Poulsen, Wilson Sonsini Goodrich & Rosati, Professional Corporation