

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 6, 2024

Christopher Sullivan Chief Financial Officer Avalo Therapeutics, Inc. 540 Gaither Road, Suite 400 Rockville, MD 20850

Re: Avalo Therapeutics, Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
Amendment No. 1 to Form 10-Q for Fiscal Quarter Ended March 31, 2024

File No. 001-37590

Dear Christopher Sullivan:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Andrew Gibbons