



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

DIVISION OF
CORPORATION FINANCE

December 20, 2023

James Frates
Chief Financial Officer
Amylyx Pharmaceuticals, Inc.
43 Thorndike St.
Cambridge, MA 02141

Re: Amylyx Pharmaceuticals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed March 13, 2023
File Number 001-41199

Dear James Frates:

We have completed our review of your filing. 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