

December 20, 2023

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

Pharmaceuticals, Inc.

Fiscal Year Ended December 31, 2022

2023

001-41199

Re: Amylyx

Form 10-K for the

Filed March 13,

File Number

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