

Goldman Sachs & Co. LLC
200 West Street
New York, NY 10282

SVB Leerink LLC
53 State Street, 40th Floor
Boston, MA 02109

Evercore Group L.L.C.
55 E. 52nd St.
New York, NY 10055

VIA EDGAR

January 4, 2022

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549
Attention: Daniel Crawford
Joe McCann

Re: **Amylyx Pharmaceuticals, Inc.**
Acceleration Request for Registration Statement on Form S-1
File No. 333-261703

Dear Messrs. Crawford and McCann:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the “**Act**”), we, as representatives of the several underwriters, wish to advise you that approximately 2,817 copies of the preliminary prospectus included in the above-named registration statement (the “**Registration Statement**”) were distributed during the period January 3, 2022 through the date hereof, to prospective underwriters, institutions, dealers and others.

We, the undersigned, as representatives of the several underwriters, have complied and will comply, and have been informed by the participating underwriters that they have complied and will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

In accordance with Rule 461 of the Act, we hereby join in the request of Amylyx Pharmaceuticals, Inc. for acceleration of the effective date of the Registration Statement so that it becomes effective at 4:00 p.m. Eastern Time on January 6, 2022, or as soon thereafter as practicable or at such other time as the Company or its outside counsel, Goodwin Procter LLP, request by telephone that the Registration Statement be declared effective.

[Remainder of page intentionally left blank]

Very truly yours,

By: GOLDMAN SACHS & CO. LLC

By: /s/ Danielle Freeman

Name: Danielle Freeman

Title: Managing Director

By: SVB LEERINK LLC

By: /s/ Jon Civitarese

Name: Jon Civitarese

Title: Managing Director

By: EVERCORE GROUP L.L.C.

By: /s/ Gloria Tang

Name: Gloria Tang

Title: Managing Director

[Signature Page to Acceleration Request Letter]