

VIA EDGAR

January 4, 2022

Office of Life Sciences
Division of Corporation Finance
United States Securities and Exchange Commission
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**

**Requested Date: January 6, 2022
Requested Time: 4:00 p.m. Eastern Standard Time**

Dear Messrs. Crawford and McCann:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Amylyx Pharmaceuticals, Inc. (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to January 6, 2022, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Goodwin Procter LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP, by calling Thomas J. Schaad at (212) 813-8987. We also respectfully request that a copy of the written order from the Securities and Exchange Commission verifying the effective time and date of the Registration Statement be sent to our counsel, Goodwin Procter LLP, Attention: Thomas J. Schaad, by email to TSchaad@goodwinlaw.com or by facsimile to (212) 954-5309.

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If you have any questions regarding this request, please contact Thomas J. Schaad of Goodwin Procter LLP at (212) 813-8987.

Sincerely,

AMYLYX PHARMACEUTICALS, INC.

/s/ Joshua B. Cohen

Joshua B. Cohen

Co-Chief Executive Officer

cc: Justin B. Klee, Co-Chief Executive Officer, *Amylyx Pharmaceuticals, Inc.*
James M. Frates, Chief Financial Officer, *Amylyx Pharmaceuticals, Inc.*
Benjamin K. Marsh, Esq., *Goodwin Procter LLP*

[Signature Page to Acceleration Request]