

April 19, 2024

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
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Attn: Daniel Crawford  
Tim Buchmiller

**Re: Apollomics Inc.  
Registration Statement on Form F-3  
Filed April 1, 2024  
File No. 333-278431**

Ladies and Gentlemen:

On behalf of our client, Apollomics Inc., a Cayman Islands exempted company (the “Company”), we are writing to submit the Company’s response to the comment of the staff (the “Staff”) of the Division of Corporation Finance of the United States Securities and Exchange Commission (the “SEC”) with respect to the above-referenced Registration Statement on Form F-3 filed on April 1, 2024 (File No. 333-278431, the “Registration Statement”), contained in the Staff’s letter dated April 15, 2024 (the “Comment Letter”).

The Company has filed via EDGAR an Amendment No. 1 to the Registration Statement, which reflects the Company’s response to the comment received by the Staff. For ease of reference, the comment contained in the Comment Letter is printed below in bold and is followed by the Company’s response.

Correspondence dated April 12, 2024

General

- Please tell us how to reconcile the portion of your response to prior comment 1 that indicates that all members of the company’s board of directors reside outside of China with the disclosure on page 38 of your filing that indicates that two of your directors are based in mainland China.**

Response: The Company respectfully advises the Staff that, as disclosed in its response to prior comment 1, all of the members of the Company’s board of directors reside outside of China. In response to the comment of the Staff, the Company has revised the disclosure on page 38 of the Registration Statement.

April 19, 2024

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Please do not hesitate to contact Daniel Nussen at (213) 620-7796 of White & Case LLP with any questions or comments regarding this letter.

Best regards,

/s/ White & Case LLP

cc: Sanjeev Redkar, Apollomics Inc.