



DIVISION OF
CORPORATION FINANCE

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

March 28, 2024

Douglas Love
President and Chief Executive Officer
Annexon, Inc.
1400 Sierra Point Parkway, Bldg C, Suite 200
Brisbane, CA 94005

Re: Annexon, Inc.
Registration Statement on Form S-3
Filed March 26, 2024
File No. 333-278246

Dear Douglas Love:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Anitha Anne