



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

DIVISION OF  
CORPORATION FINANCE

June 3, 2024

Robert Ragusa  
Chief Executive Officer  
GRAIL, LLC  
1525 O'Brien Drive  
Menlo Park, California 94025

**Re: GRAIL, LLC**  
**Amendment No. 2 to Registration Statement on Form 10-12B**  
**Exhibit Nos. 2.1, 10.6, 10.7, 10.17, 10.18, 10.19, 10.20 and 10.21**  
**Filed June 3, 2024**  
**File No. 001-42045**

Dear Robert Ragusa:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance