



DIVISION OF
CORPORATION FINANCE

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

February 16, 2021

Ludwig Hantson, Ph.D.
Chief Executive Officer
Alexion Pharmaceuticals, Inc.
121 Seaport Boulevard
Boston, MA 02210

Re: Alexion Pharmaceuticals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 4, 2020
File No. 000-27756

Dear Dr. Hantson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences