

December 22, 2020

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

Pharmaceuticals, Inc.
Fiscal Year Ended December 31, 2019
2020

Re: Alexion
Form 10-K for the
Filed February 4,
File No. 000-27756

Dear Dr. Hantson:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2019

General

1. We note that your forum selection provision in your amended and restated by-laws identifies a state court located within the State of Delaware (or, if no state court located within the State of Delaware has jurisdiction, the federal district court for the District of Delaware) as the exclusive forum for certain litigation, including any derivative action. In future filings, please disclose whether this provision applies to actions arising under the Securities Act or Exchange Act. If so, please also state that there is uncertainty as to whether a court would enforce such provision. If the provision applies to Securities Act claims, please also state that investors cannot waive compliance with the federal securities laws and the rules and regulations thereunder. In that regard, we note that Section 22 of the Securities Act creates concurrent jurisdiction for federal and state courts over all suits brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder. If this provision does not apply to actions arising under the Securities Act or Exchange Act, please also ensure that the exclusive forum provision in

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the governing documents states this clearly, or tell us how you will inform investors in future filings that the provision does not apply to any actions arising under the Securities Act or Exchange Act.

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 or Celeste Murphy at
202-551-3257 with
any other questions.

FirstName LastNameLudwig Hantson, Ph.D.
Comapany NameAlexion Pharmaceuticals, Inc.

Corporation Finance
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Sciences
FirstName LastName

Sincerely,
Division of
Office of Life