

February 16, 2021

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 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