

Via Facsimile and U.S. Mail
Mail Stop 6010

February 27, 2006

Mr. Vikas Sinha
Senior Vice President and
Chief Financial Officer
Alexion Pharmaceuticals, Inc.
352 Knotter Drive
Cheshire, CT 06410

Re: Alexion Pharmaceuticals, Inc
Form 10-K for the Fiscal Period Ended July 31, 2005
File No. 000-27756

Dear Mr. Sinha:

We have completed our review of your Form 10-K and have no
further comments at this time.

Sincerely,

Jim Atkinson

Accounting Branch Chief