

January 7, 2019

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Healthcare & Insurance
100 F Street, N.E.
Washington, D.C. 20549-3720

Attention: J. Nolan McWilliams
Dietrich King
Keira Nakada
Jim Rosenberg

**Re: Alector, Inc.
Draft Registration Statement on Form S-1
Response Dated December 17, 2018
CIK No. 0001653087**

Ladies and Gentlemen:

On behalf of our client, Alector, Inc. (the "Company"), we submit this letter in response to a comment from the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") contained in its letter dated December 20, 2018 (the "Comment Letter"), relating to proposed disclosure in the Company's Draft Registration Statement on Form S-1 (the "Registration Statement"). We are concurrently submitting via EDGAR this letter and a revised draft of the Registration Statement. For the Staff's reference, we have included both a clean copy of the Registration Statement and a copy marked to show all changes from the version confidentially submitted on November 16, 2018.

In this letter, we have recited the comment from the Staff in italicized, bold type and have followed the comment with the Company's response. Except for the page references contained in the comment of the Staff, or as otherwise specifically indicated, page references herein correspond to the page of the revised draft of the Registration Statement.

Response Dated December 17, 2018

Notes to Consolidated Financial Statements

2. Summary of Significant Accounting Policies

Revenue recognition, page F-10

- Please revise the disclosure you proposed in response to comment 3 with respect to the \$242.8 million of milestones per program to describe the triggering events and to state whether it includes multiple indications and, if so, the number of indications.***

AUSTIN BEIJING BOSTON BRUSSELS HONG KONG LONDON LOS ANGELES NEW YORK PALO ALTO
SAN DIEGO SAN FRANCISCO SEATTLE SHANGHAI WASHINGTON, DC WILMINGTON, DE

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The Company acknowledges the Staff's comments and advises the Staff that in response to the Staff's comments, the Company has revised the disclosure on pages F-10 and F-31 of the Registration Statement.

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Please direct any questions with respect to this confidential submission to me at (650) 849-3223 or tjeffries@wsgr.com.

Sincerely,

WILSON SONSINI GOODRICH & ROSATI
Professional Corporation

/s/ Tony Jeffries

Tony Jeffries

cc: Arnon Rosenthal, Ph.D., Alector, Inc.
Sabah Oney, Ph.D., Alector, Inc.
Stephanie Yonker, Ph.D., Alector, Inc.
Michael Coke, Wilson Sonsini Goodrich & Rosati, Professional Corporation
Alan F. Denenberg, Davis Polk & Wardwell LLP
Stephen Salmon, Davis Polk & Wardwell LLP