

GRAIL, Inc.
1525 O'Brien Drive
Menlo Park, California

May 29, 2024

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Kristin Lochhead
Terence O'Brien
Conlon Danberg
Katherine Bagley

GRAIL, Inc.
Registration Statement on Form 10 (File No. 001-42045)

In accordance with Rule 12d1-2 promulgated under the Securities Exchange Act of 1934, as amended, GRAIL, LLC (to be converted into a corporation named GRAIL, Inc.) hereby respectfully requests that the effective date of its Registration Statement on Form 10 (File No. 001-42045) (as amended, the "Registration Statement") be accelerated by the Securities and Exchange Commission to 5:00 p.m., New York City time, on June 3, 2024, or as soon thereafter as practicable.

It would be appreciated if, as soon as the Registration Statement is declared effective, you would so inform Ross McAloon at (714) 755-8051 or Andrew J. Pitts at (212) 474-1620, with written confirmation sent to the address listed on the cover of the Registration Statement.

Sincerely,

GRAIL, LLC,

by /s/ Abram Barth

Name: Abram Barth

Title: General Counsel

cc: Robert Ragusa, GRAIL, LLC
Charles E. Dadswell, Illumina, Inc.
W. Alex Voxman, Latham & Watkins LLP
Ross McAloon, Latham & Watkins LLP
Andrew Clark, Latham & Watkins LLP
Alexa Berlin, Latham & Watkins LLP
Andrew J. Pitts, Cravath, Swaine & Moore LLP
Ting S. Chen, Cravath, Swaine & Moore LLP
Daniel J. Cerqueira, Cravath, Swaine & Moore LLP