

Goldman Sachs & Co. LLC  
200 West Street  
New York, New York 10282

Morgan Stanley & Co. LLC  
1585 Broadway  
New York, New York 10036

J.P. Morgan Securities LLC  
383 Madison Avenue  
New York, New York 10179

December 4, 2017

**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: Chris Edwards  
Erin Jaskot  
Keira Nakada  
Jim Rosenberg

**Re: Denali Therapeutics Inc.  
Registration Statement on Form S-1  
File No. 333-221522**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), we, as representatives of the several underwriters, hereby join in the request of Denali Therapeutics Inc. (the “**Company**”) for acceleration of the effective date of the above-named Registration Statement so that it will be declared effective at 4:00 PM, Eastern Time, on December 7, 2017, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Wilson Sonsini Goodrich & Rosati, Professional Corporation, request by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 under the Act, we, as representatives of the several underwriters, wish to advise you that we have effected the following distribution of the Company's preliminary prospectus dated November 27, 2017:

- (i) Dates of distribution: November 27, 2017 through the date hereof
- (ii) Number of prospective underwriters to which the preliminary prospectus was furnished: 4
- (iii) Number of prospectuses furnished to investors: approximately 2,479
- (iv) Number of prospectuses distributed to others, including the Company, the Company's counsel, independent accountants, and underwriters' counsel: approximately 145

The undersigned advise that they have complied and will continue to comply, and each underwriter and dealer has advised the undersigned that it has complied and will continue to comply, with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Signature page follows]*

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Very truly yours,

GOLDMAN SACHS & CO. LLC  
MORGAN STANLEY & CO. LLC  
J.P. MORGAN SECURITIES LLC

Acting severally on behalf of themselves and the  
several underwriters

GOLDMAN SACHS & CO. LLC

By: /s/ Goldman Sachs & Co. \_\_\_\_\_

Name: Gabe Gelman

Title: Managing Director

MORGAN STANLEY & CO. LLC

By: /s/ Kalli Dircks \_\_\_\_\_

Name: Kalli Dircks

Title: Vice President

J.P. MORGAN SECURITIES LLC

By: /s/ Ben Burdett \_\_\_\_\_

Name: Ben Burdett

Title: Executive Director

*[Signature Page to Underwriters' Acceleration Request]*