



VIA EDGAR

May 11, 2023

Office of Life Sciences  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549  
Attn: Cindy Polynice

**Re: LumiraDx Limited**  
**Acceleration Request for Registration Statement on Form F-3**  
**File No. 333-271624**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), LumiraDx Limited (the "Company") hereby requests that the effective date of the above-referenced registration statement (the "Registration Statement") be accelerated to May 15, 2023, at 4:01 p.m., Eastern time, or as soon thereafter as practicable, unless the Company or our outside counsel, Fried, Frank, Harris, Shriver & Jacobson (London) LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Ian Lopez or John J. Satory of Fried, Frank, Harris, Shriver & Jacobson (London) LLP at +44 20 7972 9600. Thank you for your assistance with this matter.

Sincerely,

LUMIRADX LIMITED

/s/ Dorian LeBlanc

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Dorian LeBlanc  
Chief Financial Officer

cc: Veronique Ameye, *LumiraDx Limited*  
Ian Lopez, *Fried, Frank, Harris, Shriver & Jacobson (London) LLP*  
John J. Satory, *Fried, Frank, Harris, Shriver & Jacobson (London) LLP*

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