



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 22, 2023

Dwight Egan
President and Chief Executive Officer
Co-Diagnostics, Inc.
2401 S. Foothill Drive
Salt Lake City, Utah 84109

Re: Co-Diagnostics, Inc.
Registration Statement on Form S-3
Filed March 16, 2023
File No. 333-270628

Dear Dwight Egan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: David Marx, Esq.