



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.