



DIVISION OF
CORPORATION FINANCE

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

December 9, 2021

Elliot Jordan
Chief Financial Officer
Farfetch Ltd
The Bower, 211 Old Street
London EC1V 9NR, United Kingdom

Re: Farfetch Ltd
Form 20-F for the Fiscal Year Ended December 31, 2020
Filed March 4, 2021
File No. 001-38655

Dear Mr. Jordan:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Trade & Services