



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2020

Virgilio Deloy Capobianco Gibbon  
Chief Executive Officer  
Afya Limited  
Alameda Oscar Niemeyer, No. 119, Salas 502, 504, 1,501 and 1,503  
Vila da Serra, Nova Lima, Minas Gerais  
Brazil

**Re: Afya Limited**  
**Draft Registration Statement on Form F-1**  
**Submitted January 22, 2020**  
**CIK No. 0001771007**

Dear Mr. Gibbon:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Manuel Garciadiaz