



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2023

Tanya Zharov  
General Counsel  
Alvotech  
1201 Wilson Blvd., Ste. 2130  
Arlington, Virginia 22209

**Re: Alvotech**  
**Registration Statement on Form F-3**  
**Filed October 20, 2023**  
**File No. 333-275111**

Dear Tanya Zharov:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Nicolas H.R. Dumont