



DIVISION OF  
CORPORATION FINANCE

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

June 25, 2024

Ruy Cunha  
Chief Executive Officer  
Lavoro Limited  
Av. Dr. Cardoso de Melo, 1450, 4th Floor, Office 401  
São Paulo—SP, Brazil, 04548-005

**Re: Lavoro Limited**  
**Registration Statement on Form F-3**  
**Filed June 11, 2024**  
**File No. 333-280107**

Dear Ruy Cunha:

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 Alyssa Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Manuel Garciadiaz