



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

DIVISION OF  
CORPORATION FINANCE

February 11, 2021

Erik Engelson  
President and Chief Executive Officer  
Lucira Health, Inc.  
1412 62nd Street  
Emeryville, California 94608

**Re: Lucira Health, Inc.  
Form S-1  
Exhibit Nos. 10.12 and 10.13  
Filed January 15, 2021  
File No. 333-252164**

Dear Mr. Engelson:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance