



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