

DIVISION OF CORPORATION FINANCE

July 27, 2022

Mark Levick Chief Executive Officer Alvotech 9, Rue de Bitbourg L-1273 Luxembourg Grand Duchy of Luxembourg

> Re: Alvotech Registration Statement on Form F-1 Filed July 22, 2022 File No. 333-266294

Dear Mr. Levick:

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Nicolas H.R. Dumont, Esq.