



DIVISION OF  
CORPORATION FINANCE

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

October 31, 2014

Via E-mail

Lawrence Mehren  
President and Chief Executive Officer  
Accelerate Diagnostics, Inc.  
3950 South Country Club Road, Suite 470  
Tucson, AZ 85714

**Re: Accelerate Diagnostics, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2013  
Filed March 7, 2014  
File No. 001-31822**

Dear Mr. Mehren:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director