



DIVISION OF
CORPORATION FINANCE

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

July 6, 2020

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, 2019
Filed March 11, 2020
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