



DIVISION OF
CORPORATION FINANCE

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

August 7, 2025

Linda Jonsdottir
Chief Financial Officer
Alvotech
9, Rue de Bitbourg
L- 1273 Luxembourg
Grand Duchy of Luxembourg

Re: Alvotech
Form 20-F for Fiscal Year Ended December 31, 2024
File No. 001-41421

Dear Linda Jonsdottir:

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 Life Sciences