



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

DIVISION OF  
CORPORATION FINANCE

November 3, 2022

Virgilio Gibbon  
Chief Executive Officer  
Afya Limited  
Alameda Oscar Niemeyer , No. 119  
Room 504  
Vila da Serra  
Nova Lima Minas Gerais – MG, Brazil

**Re: Afya Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2021**  
**Filed April 29, 2022**  
**File No. 001-38992**

Dear Virgilio Gibbon:

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