



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2022

Kenneth A. Brause  
Chief Financial Officer  
Burford Capital Limited  
Oak House  
Hirzel Street  
St. Peter Port GY1 2NP  
Guernsey

**Re: Burford Capital Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2020**  
**Filed March 24, 2021 and Amended March 29, 2022**  
**Form 6-K Dated September 9, 2021**  
**Filed September 9, 2021 and Amended April 7, 2022**  
**Form 6-K Dated December 22, 2021**  
**Filed December 22, 2021**  
**File No. 001-39511**

Dear Mr. Brause:

We have completed our review of your filings. 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 Finance