



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2023

Jordan Licht  
Chief Financial Officer  
Burford Capital Limited  
Oak House  
Hirzel Street  
St. Peter Port GY1 2NP  
Guernsey

**Re: Burford Capital Limited**  
**Forms 20-F for the Fiscal Years Ended December 31, 2021 and 2022**  
**Filed March 29, 2022 and May 16, 2023, respectively**  
**Form 6-K dated June 13, 2023**  
**Filed June 13, 2023**  
**File No. 001-39511**

Dear Jordan Licht:

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