

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