



DIVISION OF
CORPORATION FINANCE

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

July 29, 2019

Svend Anton Maier
Chief Executive Officer
Borr Drilling Limited
S. E. Pearman Building, 2nd Floor
9 Par-la-Ville Road
Hamilton HM11
Bermuda

Re: Borr Drilling Limited
Registration Statement on Form F-1
Exhibit Nos. 10.1, 10.3, 10.6, 10.7, 10.8 and 10.9
Filed July 10, 2019
File No. 333-232594

Dear Mr. Maier:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance