



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2023

Peter Bühler  
Chief Financial Officer  
Valneva SE  
6 rue Alain Bombard  
44800 Saint-Herblain, France

**Re: Valneva SE**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**Filed March 30, 2023**  
**File No. 001-40377**

Dear Peter Bühler:

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 Life Sciences