



DIVISION OF
CORPORATION FINANCE

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

January 12, 2023

Cristopher T. Weber
Chief Financial Officer
Valaris Limited
Clarendon House
2 Church Street
Hamilton, Bermuda HM 11

Re: Valaris Limited
Form 10-K for the fiscal year ended December 31, 2021
Filed on February 22, 2022
File No. 001-08097

Dear Cristopher T. Weber:

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 Energy & Transportation