



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

DIVISION OF  
CORPORATION FINANCE

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