



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