

October 25, 2021

Thomas Lingelbach
Chief Executive Officer
Valneva SE
6 rue Alain Bombard
44800 Saint-Herblain, France

Statement on Form F-1
20, 2021

Re: Valneva SE
Draft Registration
Submitted October
CIK No. 0001836564

Dear Mr. Lingelbach:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. 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.

Adams at (202) 551-6902 with any questions.

Please contact Abby

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

David Boles