

August 14, 2023

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

Fiscal Year Ended December 31, 2022  
2023

Re: Valneva SE  
Form 20-F for the  
Filed March 30,  
File No. 001-40377

Dear Peter B hler:

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