



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

DIVISION OF  
CORPORATION FINANCE

December 1, 2021

Stephen Fitzpatrick  
Chief Executive Officer  
Vertical Aerospace Ltd.  
140-142 Kensington Church Street  
London, W8 4BN  
United Kingdom

**Re: Vertical Aerospace Ltd.  
Amendment No. 3 to Registration Statement on Form F-4  
Exhibit No. 10.18  
Filed October 8, 2021  
File No. 333-257785**

Dear Mr. Fitzpatrick:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance