

June 15, 2023

Roger Franks
General Counsel
Lilium N.V.
2385 NW Executive Center Drive
Suite 300
Boca Raton, FL 33431

Re: Lilium N.V.
Registration

Statement on Form F-3

Filed June 9, 2023
File No. 333-272571

Dear Roger Franks:

This is to advise you that we have not reviewed and will not review your registration statement.

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.

Please contact Alex

King at 202-551-8631 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing