

**Lilium N.V.**  
Claude Dornier Straße 1  
Bldg. 335, 82234  
Wessling, Germany

December 12, 2022

*VIA EDGAR*

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Lilium N.V.**  
**Registration Statement on Form F-3 (File No. 333-268562)**  
**Filed November 25, 2022**  
**Request for Acceleration of Effective Date**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Lilium N.V. (the “**Company**”) hereby respectfully requests that the effective date of the above-referenced Registration Statement on Form F-3 be accelerated so that the same will become effective on December 13, 2022 at 4:00 p.m., Eastern Time, or as soon thereafter as practicable. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

The Company hereby authorizes Valerie Ford Jacob or Michael Levitt of Freshfields Bruckhaus Deringer US LLP, outside counsel to the Company, to orally modify or withdraw this request for acceleration.

The Company requests that it be notified of such effectiveness by a telephone call to Valerie Ford Jacob or Michael Levitt of Freshfields Bruckhaus Deringer US LLP at (212) 284-4926 or (212) 277-4004, respectively.

If you have any questions regarding this request, please contact Valerie Ford Jacob or Michael Levitt of Freshfields Bruckhaus Deringer US LLP at (212) 284-4926 or (212) 277-4004, respectively.

Very truly yours,

**LILIUM N.V.**

By: /s/ Roger Franks  
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Roger Franks  
Chief Legal Officer