

May 9, 2024

Klaus Roewe  
Chief Executive Officer  
Lilium N.V.  
Claude Dornier Stra ße  
1 Bldg. 335, 82234  
Wessling, Germany

Statement on Form F-3  
2024

Re: Lilium N.V.  
Registration

Filed on May 3,

File No. 333-279113

Dear Klaus Roewe:

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.

Ecker at 202-551-4985 with any questions.

Please contact Bradley

Sincerely,

Division of Corporation Finance

Office of Manufacturing