

June 22, 2022

Geoff Richardson
Chief Financial Officer
Lilium N.V.
Claude Dornier Stra e 1
Bldg. 335, 82234
Wessling, Germany

Re: Lilium N.V.
Registration

Statement on Form F-1

Filed June 14, 2022
File No. 333-265592

Dear Mr. Richardson:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Carl Marcellino