

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

June 22, 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-1 (File No. 333-265592)
Filed June 14, 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-1 be accelerated so that the same will become effective on June 24, 2022, at 9:00 AM, 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 Carl Marcellino of Ropes & Gray 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 Carl Marcellino of Ropes & Gray LLP at (212) 841-0623.

If you have any questions regarding this request, please contact Carl Marcellino Ropes & Gray LLP at (212) 841-0623.

Very truly yours,

LILIUM N.V.

By: /s/ Daniel Wiegand
