

September 20, 2023

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

Statement on Form F-3
18, 2023

Re: Lilium N.V.
Registration

Filed on September

File No. 333-274550

Dear Klaus Roewe:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Bradley
Ecker at (202) 551-4985 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing