

November 29, 2023

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

Statement on Form F-3  
2023

Re: Lilium N.V.  
Registration  
Filed November 24,  
File No. 333-275742

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.

Please contact Patrick Fullem at 202-551-8337 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Michael Levitt