



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 3, 2018

Wilfried Vancraen  
Chief Executive Officer  
Materialise NV  
Technologielaan 15  
3001 Leuven  
Belgium

**Re: Materialise NV**  
**Registration Statement on Form F-3**  
**Filed June 29, 2018**  
**File No. 333-226006**

Dear Mr. Vancraen:

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 Edwin Kim, Staff Attorney, at (202) 551-3297 or Jan Woo, Legal Branch Chief, at (202) 551-3452 with any questions.

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Per B. Chlstrom