



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

DIVISION OF  
CORPORATION FINANCE

December 7, 2020

Rudolf Franz  
Chief Financial Officer  
voxeljet AG  
Paul-Lenz Straße 1a  
86316 Friedberg, Germany

**Re: voxeljet AG**  
**Registration Statement on Form F-3**  
**Filed November 27, 2020**  
**File No. 333-251002**

Dear Mr. Franz:

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 Michael C. Foland at (202) 551-6711 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Lillian Tsu