

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

May 11, 2021

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

Re: voxeljet AG

Registration Statement on Form F-3

Filed May 7, 2021 File No. 333-255911

Dear Mr. Franz:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Lillian Tsu, Esq.