



DIVISION OF
CORPORATION FINANCE

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

June 17, 2021

Florian Brand
Chief Executive Officer
ATAI Life Sciences B.V.
c/o Mindspace
Krausenstraße 9-10
10117 Berlin, Germany

**Re: ATAI Life Sciences B.V.
Registration Statement on Form S-1
Exhibit Nos. 10.7, 10.9, 10.14, 10.16
Filed June 15, 2021
File No. 333-255383**

Dear Mr. Brand:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance