



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2022

Roger Franks  
General Counsel  
Lilium N.V.  
2385 N.W. Executive Center Drive, Suite 300  
Boca Raton, Florida 33431

**Re: Lilium N.V.**  
**Registration Statement on Form F-3**  
**Filed November 25, 2022**  
**File No. 333-268562**

Dear Roger Franks:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing