



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