



DIVISION OF  
CORPORATION FINANCE

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

June 15, 2023

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

**Re: Lilium N.V.**  
**Registration Statement on Form F-3**  
**Filed June 9, 2023**  
**File No. 333-272571**

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 Alex King at 202-551-8631 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing