



DIVISION OF  
CORPORATION FINANCE

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

September 20, 2023

Klaus Roewe  
Chief Executive Officer  
Lilium N.V.  
1 Bldg. 335, 82234  
Wessling, Germany

**Re: Lilium N.V.**  
**Registration Statement on Form F-3**  
**Filed on September 18, 2023**  
**File No. 333-274550**

Dear Klaus Roewe:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Bradley Ecker at (202) 551-4985 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing