

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

2022

Filed November 25,

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