

July 6, 2022

Florian Brand  
Chief Executive Officer  
ATAI Life Sciences N.V. c/o Mindspace  
Krausenstraße 9-10  
Berlin, Germany

Re: ATAI Life Sciences

N.V.

Registration

Statement on Form S-3

Filed July 1, 2022  
File No. 333-265970

Dear Mr. Brand:

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 Ada D.

Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Nathan Ajiashvili, Esq.