

BioNTech SE  
An der Goldgrube 12  
D-55131 Mainz  
Germany

February 3, 2020

**Via EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3561  
Attn: Paul Fischer

**Re: BioNTech SE  
Registration Statement on Form F-1  
Filed February 3, 2020  
File No. 333-236225**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), BioNTech SE (the "Company") hereby respectfully requests that the effective date of the above-referenced Registration Statement on Form F-1 (the "Registration Statement") be accelerated by the U.S. Securities and Exchange Commission so that the Registration Statement will be declared effective under the Securities Act at 4:00 p.m. Eastern Time on February 5, 2020, or as soon thereafter as is practicable, or such other time as the Company or its counsel, Covington & Burling LLP, may request by telephone that such Registration Statement be declared effective.

We respectfully request that we be notified of such effectiveness by a telephone call to Eric W. Blanchard of Covington & Burling LLP at (212) 841-1111 and that such effectiveness also be confirmed in writing.

Respectfully,

**BioNTech SE**

By: /s/ Prof. Ugur Sahin, M.D.

Name: Prof. Ugur Sahin, M.D.

Title: Chief Executive Officer

cc: Eric W. Blanchard, Covington & Burling LLP