

BioNTech SE
An der Goldgrube 12
D-55131 Mainz
Germany

March 31, 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-4
Filed March 31, 2020
File No. 333-237515**

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-4 (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 April 2, 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 Brian K. Rosenzweig of Covington & Burling LLP at (212) 841-1108 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: Brian K. Rosenzweig, Covington & Burling LLP