Materialise NV Technologienlaan 15 3001 Leuven Belgium

August 24, 2021

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549-0404 Attention: Austin Pattan

> Re: Request for Acceleration of Effectiveness Materialise NV Registration Statement on Form F-3 (File No. 333-258949)

Dear Mr. Pattan:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "**Securities Act**"), Materialise NV (the "**Company**") hereby requests that the effectiveness for the above-captioned Registration Statement on Form F-3 filed under the Securities Act be accelerated to 4:00 p.m., New York City time, on August 26, 2021 or as soon thereafter as practicable. The Company hereby confirms that it is aware of its obligations under the Securities Act and the Securities Exchange Act of 1934, as amended.

The disclosure in the filing is the responsibility of the Company. The Company acknowledges that should the Securities and Exchange Commission (the "**Commission**") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing. The Company acknowledges that the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosures in the filing. The Company further acknowledges that it may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

By: /s/ Wilfried Vancraen

Name: Wilfried Vancraen Title: Chief Executive Officer