



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 20, 2022

Bill Caragol
Chief Financial Officer
MAINZ BIOMED N.V.
Robert Koch Strasse 50
55129 Mainz
Germany

Re: MAINZ BIOMED N.V.
Draft Registration Statement on Form F-1
Submitted January 14, 2022
CIK No. 0001874252

Dear Mr. Caragol:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Jessica Ansart at (202) 551-4511 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: William Rosenstadt