

Prof. Arndt Rolfs, MD  
Chief Executive Officer  
Centogene B.V.  
Am Strande 7  
18055 Rostock  
Germany

Re: Centogene B.V.  
Draft Registration Statement on Form F-1  
Submitted October 31, 2018  
CIK 0001757097

Dear Prof. Arndt Rolfs:

We have reviewed your draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form F-1 Submitted October 31, 2018

General

1. Please supplementally provide us with copies of all written communications, as defined in Rule 405 under the Securities Act, that you, or anyone authorized to do so on your behalf, present to potential investors in reliance on Section 5(d) of the Securities Act, whether or not they retain copies of the communications.
2. You state on page 35 of the draft registration statement that you have contracts with several laboratories in Iran through which you provide diagnostic tests. You do not quantify this activity. You state on pages 28 and 29 of the draft registration statement that you derived 27.9% of your 2017 revenues from the Middle East, and you state on pages

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80 and 117 that major markets for your diagnostics business include the "Middle East and North Africa region." North Africa and the Middle East include Sudan and Syria.

Iran, Sudan and Syria are designated by the U.S. Department of State as state sponsors of terrorism, and are subject to U.S. economic sanctions and/or export controls. Please describe to us the nature and extent of your past, current, and anticipated contacts with Iran, Sudan and Syria, including contacts with their governments, whether through subsidiaries, affiliates, distributors, partners, customers, joint ventures or other direct or indirect arrangements. Please also discuss the materiality of those contacts, in quantitative terms and in terms of qualitative factors that a reasonable investor

would deem important  
in making an investment decision. Tell us the approximate dollar  
amounts of revenues,  
assets and liabilities associated with those countries for the last  
two fiscal years and the  
subsequent interim period. Address for us the potential impact of the  
investor sentiment  
evidenced by divestment and similar initiatives that have been  
directed toward companies  
that have operations associated with U.S.-designated state sponsors of  
terrorism.  
Management's Discussion and Analysis of Financial Condition and Results of  
Operations  
Financial Operations Overview  
Pharmaceutical, page 79

3. You state that you can experience different revenue patterns  
quarter-to-quarter and year-  
over-year due to the significant upfront payments or investments made  
by our  
pharmaceutical partners. Please tell us how you are accounting for  
these upfront  
payments.  
Results of Operations  
Year Ended December 31, 2016 Compared to Year Ended December 31, 2017, page 82

4. Your disclosure under Note 7, Segment Information, indicates that you  
evaluate  
performance based on Adjusted EBITDA for each segment. Please expand  
your  
discussion of the results of operations for each of your reportable  
segments to describe the  
underlying drivers for the changes in segment Adjusted EBITDA between  
reporting  
periods. If there are multiple drivers that are responsible for the  
changes, please discuss  
and quantify the effect of each driver that you have identified.  
Please refer to Item 4 of  
Form F-1 and Item 5 of Form 20-F for guidance.  
Contractual Obligations and Commitments, page 87

5. We note your disclosure in the risk factors section that you received  
waivers for the  
breach of equity and net debt ratio covenants under the Syndicated  
Loan Facility and that  
you are in the process of obtaining a further waiver from, or  
amendment of, the financial  
covenant terms of the facility for the year ended December 31, 2019.  
Please disclose the  
steps that the company intends to take to cure, obtain waivers of or  
otherwise address any  
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expected breach in 2019. For guidance, refer to Section IV.C of SEC  
Release 33-8350  
(December 29, 2003).  
Certain Relationships and Related Party Transactions, page 141

6. We note your disclosure on page F-39 that remuneration of EUR 476k  
(2016: EUR  
1,242k) was provided to an entity controlled by key management  
personnel in respect of  
IT and consulting services. Please provide the disclosure required by  
Item 4 of Form F-1  
and Item 7.B of Form 20-F or advise.  
Description of Share Capital and Articles of Association, page 142

7. Please include discussion of how management may make calls on  
shareholders for  
amounts owed. See Item 10.B.3(g) of Form 20-F.  
Information Reporting and Backup Withholding, page 178

8. If applicable and material, please include discussion of the foreign  
financial assets  
requirements under the Hiring Incentives to Restore Employment Act of

2010.  
Consolidated Statements of Comprehensive Loss for the Years Ended December 31,  
2016 and  
2017, page F-3

9. Please revise your financial statements to separately present loss for the year attributable to equity holders of the parent and non-controlling interests as required by paragraph 81B(a) of IAS 1.

5 Accounting and Measurement Principles  
Revenue, page F-9

10. We note that you recognize revenue from clinical diagnostic services based on the percentage of completion method. Please expand your accounting policy disclosure to describe the terms of the transactions and explain to us how these transactions meet the conditions in paragraph 20 of IAS 18. Please also disclose how you assess the percentage of completion of the service on the reporting date based on the work rendered. Refer to paragraph 35 of IAS 18.

11. Please expand your disclosure to describe the terms of fixed fee partnership agreements under your pharmaceutical segment and explain to us how you have determined recognizing revenue with a fixed service fee on the pro rata basis over the contract period is consistent with IAS 18.

Notes to the Consolidated Financial Statements, Centogene AG  
19 Share-Based Payments, page F-31

12. Please reconcile the total expenses arising from share-based payment transactions for

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2017 disclosed on page F-33 to the share-based payments amount presented in your consolidated statement of changes in equity for the year ended December 31, 2017.  
Undertakings, page II-4

13. Please provide the undertaking required by Item 512(a)(6) of Regulation S-K. Item

512(a)(6) is required for any offering that involves an initial distribution of securities pursuant to Rule 159A.  
Exhibit Index, page II-6

14. Please file your lease agreement for your Cambridge, Massachusetts facility described on page 130 or advise. Refer to Item 8 of Form F-1.

You may contact Suying Li at 202-551-3335 or Joel Parker at 202-551-3651 if you have questions regarding comments on the financial statements and related matters. Please contact Jonathan Burr at 202-551-5833 or Brigitte Lippmann at 202-551-3713 with any other questions.

Sincerely,

FirstName LastNameProf. Arndt Rolfs, MD  
Corporation Finance

Division of  
Office of

Beverages, Apparel and  
Comapany NameCentogene B.V.

Mining

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cc: Leo Borchardt  
FirstName LastName