



DIVISION OF
CORPORATION FINANCE

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

October 26, 2021

Sung Lee
Chief Financial Officer
MorphoSys AG
Simmelweisstrasse 7
82152 Planegg, Germany

Re: MorphoSys AG
Form 20-F for the Fiscal Year Ended December 31, 2020
Filed March 15, 2021
File No. 001-38455

Dear Mr. Lee:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences