



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2023

Stefan Berndt-von Bülow  
Chief Financial Officer  
Mynaric AG  
Dornierstraße 19  
82205 Gilching, Germany

**Re: Mynaric AG**  
**Form 20-F for Fiscal Year Ended December 31, 2022**  
**Filed May 1, 2023**  
**File No. 001-41045**

Dear Stefan Berndt-von Bülow:

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 Technology