

October 10, 2023

Stefan Berndt-von B low
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 B low:

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