

Mynaric AG
Dornierstraße 19
82205 Gilching
Germany

VIA EDGAR AND E-MAIL

U.S. Securities and Exchange Commission
Division of Corporate Finance
Office of Technology
100 F Street, N.E.
Washington, DC 20549-3628

November 8, 2021

Attention: Joseph Cascarano
Robert Littlepage
Alexandra Barone
Jan Woo

Re: Mynaric AG
Registration Statement on Form F-1
File No. 333-260357

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form F-1 (File No. 333-260357) (the "Registration Statement") of Mynaric AG (the "Company"). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Eastern Time, on November 10, 2021, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Sullivan & Cromwell LLP, by calling Krystian Czerniecki at +49 (69) 4272-5525.

[signature page follows]

Thank you for your assistance in this matter.

Very truly yours,

Mynaric AG

By: /s/ Bulent Altan

Name: Bulent Altan

Title: Chief Executive Officer

By: /s/ Stefan Berndt-von Bülow

Name: Stefan Berndt-von Bülow

Title: Chief Financial Officer

cc: Krystian Czerniecki
(Sullivan & Cromwell LLP)

Craig F. Arcella
Sasha Rosenthal-Larrea
(Cravath, Swaine & Moore LLP)