

August 17, 2021

Stefan Berndt-von B low
Chief Financial Officer
Mynaric AG
Dornierstra e 19
82205 Gilching, Germany

Re: Mynaric AG
Amendment No. 1 to
Submitted August 6,
CIK No. 0001850453

Draft Registration Statement on Form F-1
2021

Dear Mr. Berndt-von B low:

We have reviewed your amended 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. Unless we note otherwise, our references to prior comments are to comments in our July 23, 2021 letter.

Registration Statement on Form F-1
Prospectus Summary, page 1

1. We note your response to prior comment 1. Please include disclosure in the filing clarifying why you believe the company is a leading developer and manufacturer of laser communication technology for aerospace communications networks in government and commercial market. For example, this may be based on the company s production volume in comparison to competitors or its admittance to the Space Technology Hall of Fame.

Stefan Berndt-von B low
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FirstName LastName
Management's Discussion and Analysis of Financial Condition and Results of Operations
Key Factors Affecting Our Results of Operations, page 59

2. We note your response to prior comment 7. Please revise to include the total number of customers for each period presented, including the number of government customers versus commercial customers. To the extent the company has only entered into several material customer contracts, please disclose the material terms of

such contracts. Further,
please confirm that the company did not generate any revenue by sales
to governmental
entities directly and through the company's partners for all periods
presented.

You may contact Joseph Cascarano, Senior Staff Accountant, at (202)
551-3376
or Robert Littlepage, Accounting Branch Chief, at (202) 551-3361 if you have
questions
regarding comments on the financial statements and related matters. Please
contact Alexandra
Barone, Staff Attorney, at (202) 551-8816 or Jan Woo, Legal Branch Chief, at
(202) 551-3453
with any other questions.

Sincerely,

Division of

Office of

Corporation Finance
Technology
cc: Krystian Czerniecki