

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