

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

DIVISION OF CORPORATION FINANCE

October 26, 2021

Sung Lee Chief Financial Officer MorphoSys AG Semmelweisstrasse 7 82152 Planegg, Germany

> Re: MorphoSys AG Form 20-F for the Fiscal Year Ended December 31, 2020 Filed March 15, 2021 File No. 001-38455

Dear Mr. Lee:

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 Life Sciences