



DIVISION OF  
CORPORATION FINANCE

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

April 18, 2024

Lior Tal  
Chief Executive Officer  
Cyngn Inc.  
1015 O'Brien Dr.  
Menlo Park, CA 94025

**Re: Cyngn Inc.**  
**Registration Statement on Form S-1**  
**Filed April 12, 2024**  
**File No. 333-278671**

Dear Lior Tal:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Aliya Ishmukhamedova at 202-551-7519 or Matthew Derby at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Marcelle S. Balcombe