

February 12, 2019

Raoul Dias  
General Counsel & Corporate Secretary  
Auris Medical Holding AG  
Bahnhofstrasse 21  
6300 Zug, Switzerland

Re: Auris Medical Holding AG  
Registration Statement on Form F-1  
Filed February 1, 2019  
File No. 333-229465

Dear Mr. Dias:

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 Todd Schiffman at 202-551-3491 with any questions.

Sincerely,

Division of

Office of

Corporation Finance  
Healthcare & Insurance