

November 24, 2021

Thomas Meyer
Chief Executive Officer
Altamira Therapeutics Ltd.
Clarendon House
2 Church Street
Hamilton HM 11
Bermuda

Therapeutics Ltd.
Statement on Form F-3
16, 2021

Re: Altamira
Registration
Filed on November
File No. 333-261127

Dear Mr. Meyer:

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 Jordan Nimitz at 202-551-5831 with any questions.

Please contact Jordan

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:
Esq.

Alexander E. Dinur,