

January 16, 2024

Thomas Meyer
Chief Executive Officer
Altamira Therapeutics Ltd.
8 The Green
Suite 12455
Dover, DE 19901

Therapeutics Ltd.
Statement on Form F-3
2024

Re: Altamira
Registration
Filed January 8,
File No. 333-276427

Dear Thomas 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.

Sheppard at 202-551-8346 with any questions.

Please contact Tamika

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Michael Lerner