

April 22, 2022

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Altamira Therapeutics Ltd. (the "Company")  
Registration Statement on Form F-3 (File No. 333-264298)

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the Company hereby requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 5:00 p.m. Eastern Time on April 25, 2022, or as soon thereafter as is practicable.

Sincerely,

Altamira Therapeutics Ltd.

By: /s/ Thomas Meyer  
Name: Thomas Meyer  
Title: Chief Executive Officer