

February 14, 2022

Samuel Wickline  
Chief Scientific Officer  
Altamira Therapeutics Ltd.  
8 The Green, Suite 12455  
Dover, DE 19901

Therapeutics Ltd.

Statement on Form F-1  
2022

Re: Altamira

Registration

Filed February 8,

File No. 333-262592

Dear Dr. Wickline:

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.

Edwards at 202-551-6761 with any questions.

Please contact Chris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Kishan Mistry, Esq.