

August 28, 2024

Thomas Meyer  
Chief Executive Officer  
Altamira Therapeutics Ltd.  
254 Chapman Rd, Ste 208 #15392  
Newark, DE 19702

Re: Altamira Therapeutics Ltd.  
Registration Statement on Form F-1  
Filed August 22, 2024  
File No. 333-281724

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.

Please contact Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Mike Bradshaw, Esq.