



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 3, 2024

Sergio P. Ermotti  
Chief Executive Officer  
UBS AG  
Bahnhofstrasse 45  
8001 Zurich  
Switzerland

**Re: UBS AG**  
**Registration Statement on Form F-3**  
**Filed April 25, 2024**  
**File No. 333-278934**

Dear Sergio P. Ermotti:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Ethan J. Chess