



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2017

Thomas Meyer  
Chief Executive Officer  
Auris Medical Holding AG  
10 East 40th Street  
New York, NY 10016

**Re: Auris Medical Holding AG**  
**Registration Statement on Form F-3**  
**Filed April 14, 2017**  
**File No. 333-217305**

Dear Mr. 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 Josh Samples at (202) 551-3199 with any questions.

Division of Corporation Finance  
Office of Healthcare and  
Insurance

cc: Sophia Hudson