



DIVISION OF
CORPORATION FINANCE

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

February 8, 2019

Hernan Levett
Chief Financial Officer
Auris Medical Holding AG
Bahnhofstrasse 21
6300 Zug, Switzerland

Re: Auris Medical Holding AG
Registration Statement on Form F-4
Filed January 29, 2019
File no. 333-229401

Dear Mr. Levett:

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 Todd Schiffman at 202-551-3491 with any questions.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance