



DIVISION OF  
CORPORATION FINANCE

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

February 12, 2019

Raoul Dias  
General Counsel & Corporate Secretary  
Auris Medical Holding AG  
Bahnhofstrasse 21  
6300 Zug, Switzerland

**Re: Auris Medical Holding AG**  
**Registration Statement on Form F-1**  
**Filed February 1, 2019**  
**File No. 333-229465**

Dear Mr. Dias:

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