



DIVISION OF  
CORPORATION FINANCE

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

November 24, 2021

Thomas Meyer  
Chief Executive Officer  
Altamira Therapeutics Ltd.  
Clarendon House  
2 Church Street  
Hamilton HM 11  
Bermuda

**Re: Altamira Therapeutics Ltd.**  
**Registration Statement on Form F-3**  
**Filed on November 16, 2021**  
**File No. 333-261127**

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 Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Alexander E. Dinur, Esq.