



DIVISION OF
CORPORATION FINANCE

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

January 16, 2024

Thomas Meyer
Chief Executive Officer
Altamira Therapeutics Ltd.
8 The Green
Suite 12455
Dover, DE 19901

Re: Altamira Therapeutics Ltd.
Registration Statement on Form F-3
Filed January 8, 2024
File No. 333-276427

Dear Thomas 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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Michael Lerner