

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

October 28, 2021

Alexander Zwyer Chief Executive Officer NLS Pharmaceutics Ltd. Alter Postplatz 2 6370 Stans, Switzerland

Re: NLS Pharmaceutics Ltd.
Registration Statement on Form F-1
Filed October 22, 2021
File No. 333-260435

Dear Mr. Zwyer:

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 Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Ron Ben-Bassat