



DIVISION OF
CORPORATION FINANCE

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

December 13, 2022

Alexander Zwyer
Chief Executive Officer
NLS Pharmaceuticals Ltd.
The Circle 6
8058 Zurich, Switzerland

**Re: NLS Pharmaceuticals Ltd.
Registration Statement on Form F-3
Filed December 6, 2022
File No. 333-268690**

Dear Alexander 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 Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Howard Berkenblit