

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

January 18, 2023

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

Re: NLS Pharmaceutics Ltd.

Registration Statement on Form F-3

Filed January 13, 2023

File No. 333-269220

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Ron Ben-Bassat, Esq.