



DIVISION OF
CORPORATION FINANCE

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

May 31, 2024

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

Re: NLS Pharmaceuticals Ltd.
Registration Statement on Form F-1
Filed May 30, 2024
File No. 333-279806

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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Ron Ben-Bassat, Esq.