



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2023

Sylvia Cheung  
Chief Financial Officer  
Oculus Holding AG  
One Gateway Center  
300 Washington Street, Suite 405  
Newton, MA 02458

**Re: Oculus Holding AG**  
**Draft Registration Statement on Form F-1**  
**Submitted May 10, 2023**  
**CIK No. 0001953530**

Dear Sylvia Cheung:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences