



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2024

Riad Sherif  
Chief Executive Officer  
Oculus Holding AG  
Bahnhofstrasse 7  
CH-6300  
Zug, Switzerland

**Re: Oculus Holding AG**  
**Registration Statement on Form F-3**  
**Filed August 27, 2024**  
**File No. 333-281798**

Dear Riad Sherif:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Katie Kazem, Esq.