



DIVISION OF
CORPORATION FINANCE

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

February 14, 2023

Eduardo Bravo Fernandez de Araoz
Oculus Holding AG
Bahnhofstrasse 7
CH-6300
Zug, Switzerland

Re: Oculus Holding AG
Amendment No. 4 to Registration Statement on Form F-4
Exhibit Nos. 10.8, 10.9, 10.11 and 10.12
Filed February 1, 2023
File No. 333-268201

Dear Eduardo Bravo Fernandez de Araoz:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance