

June 8, 2023

Dr. Thomas Meyer  
President  
Altamira Therapeutics Ltd.  
8 The Green, Suite 12455  
Dover, DE 19901

Therapeutics Ltd.  
Statement on Form F-1

Re: Altamira  
Registration  
Filed June 1, 2023  
File No. 333-272336

Dear Dr. Thomas Meyer:

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 Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Steven Skolnick, Esq.