

March 31, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Altamira Therapeutics Ltd. (the "Company")  
Registration Statement on Form F-1 (File No. 333-269823)

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the Company hereby requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 5:00 p.m. Eastern Time on Friday, March 31, 2023, or as soon thereafter as is practicable.

Please call Alexander Dinur of Lowenstein Sandler LLP at 973-422-6732 to confirm the effectiveness of the Registration Statement or with any questions.

Sincerely,

Altamira Therapeutics Ltd.

By: /s/ Thomas Meyer

Name: Thomas Meyer

Title: Chief Executive Officer