

**ThinkEquity LLC**  
17 State Street, 41<sup>st</sup> Floor  
New York, NY 10004

March 31, 2023

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporate Finance  
100 F St., NE  
Washington, D.C. 20549

**Re: Altamira Therapeutics Ltd.  
Withdrawal of Request for Acceleration  
Registration Statement on Form F-1 (File No. 333-269823)**

Ladies and Gentlemen:

On March 23, 2023, ThinkEquity LLC, as representative of the underwriters, requested acceleration of the effective date of the above-referenced Registration Statement so that it would become effective at 5:00PM on Tuesday, March 28, 2023 or as soon thereafter as practicable. We hereby withdraw such request.

Very truly yours,

ThinkEquity LLC

By: /s/ Eric Lord

Name: Eric Lord

Title: Head of Investment Banking