

January 17, 2024

VIA EDGAR

United States 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-3 (File No. 333-276427)**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the Company hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective by the Securities and Exchange Commission at 5:00 p.m., Eastern Time, on January 19, 2024, or as soon as practicable thereafter.

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

Very truly yours,

ALTAMIRA THERAPEUTICS LTD.

By: /s/ Thomas Meyer

Name: Thomas Meyer

Title: Chief Executive Officer
