

March 31, 2023

**VIA EDGAR**

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

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

Ladies and Gentlemen:

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

Very truly yours,

Altamira Therapeutics Ltd.

By: /s/ Thomas Meyer

Name: Thomas Meyer

Title: Chief Executive Officer