

October 9, 2020

Thomas Meyer
Chief Executive Officer
Auris Medical Holding Ltd.
Clarendon House
2 Church Street
Hamilton HM 11
Bermuda

Holding Ltd.

Statement on Form F-3

2020

Re: Auris Medical

Registration

Filed October 6,

File No. 333-249347

Dear Mr. 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.

Buchmiller at (202) 551-3635 with any questions.

Please contact Tim

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Michael J. Lerner, Esq.