

April 16, 2024

Thomas Meyer, PhD
Chief Executive Officer
Altamira Therapeutics Ltd.
254 Chapman Rd, Ste 208
Newark, DE 19702

Therapeutics Ltd.

Statement on Form F-1

2024

Re: Altamira

Registration

Filed April 10,

File No. 333-278594

Dear Thomas 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.

Stacey Gama at 202-551-3188 with any questions.

Please contact Doris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Alex Dinur, Esq.