

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Auris Medical Holding AG

(Exact Name of Registrant as Specified in Its Charter)

Switzerland
(State or Other Jurisdiction of
Incorporation or Organization)

Not Applicable
(I.R.S. Employer
Identification Number)

Bahnhofstrasse 21
6300 Zug
Switzerland
(Address, Including Zip Code of Principal Executive Offices)

Auris Medical Holding AG (f/k/a Auris Medical AG) Stock Option Plan A
Auris Medical Holding AG (f/k/a Auris Medical AG) Stock Option Plan C
(Full title of Plans)

National Corporate Research, Ltd.
10 East 40th Street
New York, New York 10016
(212) 947-7200
(Name, address and telephone number, including area code, of agent for service)

Copies to:

Richard D. Truesdell, Jr.,
Sophia Hudson
Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, New York 10017
(212) 450-4000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title Of Securities To Be Registered	Amount To Be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount Of Registration Fee
Common Shares, nominal value CHF 0.40 per share, reserved for issuance pursuant to stock option awards outstanding under Plan A	181,000	\$4.42(2)	\$800,020(2)	\$103.04
Common Shares, nominal value CHF 0.40 per share, reserved for issuance pursuant to stock option awards outstanding under Plan C	173,750	\$5.80(2)	\$1,007,750(2)	\$129.80
Total	354,750	N/A	\$1,807,770(2)	\$232.84

- (1) This Registration Statement on Form S-8 (this "Registration Statement") covers (i) common shares, nominal value CHF 0.40 per share ("Common Shares"), of Auris Medical Holding AG (the "Registrant"), issuable pursuant to the Auris Medical Holding AG (f/k/a Auris Medical AG) Stock Option Plan A, as amended ("Plan A") and the Auris Medical Holding AG (f/k/a Auris Medical AG) Stock Option Plan C ("Plan C", and together with Plan A, the "Plans"); and (ii) pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), any additional Common Shares that become issuable under either of the Plans by reason of any share dividend, share split or other similar transaction.
 - (2) Estimated pursuant to Rule 457(h) under the Securities Act, solely for the purpose of computing the registration fee, based on the weighted average per share exercise price of the options outstanding under the applicable Plan and an exchange rate on August 6, 2014 (as reported by Bloomberg) of approximately CHF 1 to U.S. \$1.10.
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PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents containing the information specified in Item 1 and Item 2 of Part I of Form S-8 will be delivered to participants as specified by Rule 428(b)(1) under the Securities Act. In accordance with the rules and regulations of the U.S. Securities and Exchange Commission (the "Commission") and the instructions to Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents are incorporated herein by reference:

(a) The Registrant's latest prospectus on Form F-1 filed with the Commission on August 5, 2014 (which contains the Registrant's audited financial statements for the latest fiscal year for which such statements have been filed) (the "F-1 Registration Statement"), as subsequently amended, and the Company's prospectus filed pursuant to Securities Act Rule 424(b) (Registration File No. 333-197105).

(b) The description of the Registrant's Common Shares which is contained in the Registrant's Exchange Act Registration Statement on Form 8-A (Registration File No. 001-36582), dated July 29, 2014, including any amendments or supplements thereto.

In addition, all documents subsequently filed by the Registrant with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of the filing of such documents.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein (or in any other subsequently filed document which also is incorporated or deemed to be incorporated by reference herein) modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Under Swiss law, a corporation may in advance enter into an agreement with its directors or officers to indemnify such directors or officers against losses and expenses (except for such losses and expenses arising from willful misconduct or negligence), including attorney's fees, judgments, fines and settlement amounts actually and reasonably incurred in a civil or criminal action, suit or proceeding by reason of having been the representative of, or serving at the request of, the corporation.

Within the limits of Swiss law, Article 17 of the Registrant's articles of association provides for indemnification of the existing and former members of the Registrant's board of directors, executive management and their heirs, executors and administrators, against liabilities arising in connection with the performance of their duties in such capacity, and permits the Registrant to advance the expenses of defending any act, suit or proceeding to the Registrant's directors and executive management.

In addition, under general principles of Swiss employment law, an employer may be required to indemnify an employee against losses and expenses incurred by such employee in the proper execution of their duties under the employment agreement with the employer

The Registrant intends to enter into indemnification agreements with each of the members of its board of directors and executive officers in the form filed as Exhibit 10.9 to the F-1 Registration Statement upon the closing of the offering being made pursuant thereto.

In the underwriting agreement that the Registrant entered into in connection with the sale of the Common Shares being registered pursuant to the F-1 Registration Statement, a form of which is filed as Exhibit 1.1 to the F-1 Registration Statement, the underwriters will agree to indemnify, under certain conditions, the Registrant, the Registrant's directors and officers and persons who control the Registrant within the meaning of the Securities Act against certain liabilities.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant, the Registrant has been advised that, in the opinion of the Securities and Exchange Commission, such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

**Exhibit
Number**

4.1	Form of Articles of Association of Auris Medical Holding AG (incorporated herein by reference to Exhibit 3.1 to the Registrant's Registration Statement on Form F-1, filed with the Commission on August 5, 2014 (Registration File No. 333-197105))
4.2	Form of Registration Rights Agreement (incorporated herein by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form F-1, filed with the Commission on August 5, 2014 (Registration File No. 333-197105))
5	Opinion of Froriep, Swiss counsel to the Registrant (filed herewith)
23.1	Consent of KPMG AG (filed herewith)
23.2	Consent of Froriep, Swiss counsel to the Registrant (included in Exhibit 5)
24	Power of Attorney (included in the signature pages hereof)
99.1	Auris Medical Holding AG Stock Option Plan A (incorporated herein by reference to Exhibit 10.11 to the Registrant's Registration Statement on Form F-1, filed with the Commission on August 5, 2014 (Registration File No. 333-197105))
99.2	Amendment to Auris Medical Holding AG Stock Option Plan A (filed herewith)
99.3	Auris Medical Holding AG Stock Option Plan C (incorporated herein by reference to Exhibit 10.12 to the Registrant's Registration Statement on Form F-1, filed with the Commission on August 5, 2014 (Registration File No. 333-197105))

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement;

(iii) To include any material information with respect to the Plan not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing this Registration Statement and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Zug, Switzerland, on this 11 day of August, 2014.

Auris Medical Holding AG

By: /s/ Thomas Meyer

Name: Thomas Meyer

Title: Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Thomas Meyer and Sven Zimmermann, and each of them, individually, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, in connection with this Registration Statement, including to sign in the name and on behalf of the undersigned, this Registration Statement and any and all amendments thereto, including post-effective amendments and registrations filed pursuant to Rule 462 under the U.S. Securities Act of 1933, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the U.S. Securities and Exchange Commission, granting unto each such attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or either of them or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons on this 11 day of August, 2014 in the capacities indicated.

<u>Signature</u>	<u>Title</u>
<u>/s/ Thomas Meyer</u> Thomas Meyer	Chief Executive Officer and Board Director (Principal Executive Officer)
<u>/s/ Sven Zimmermann</u> Sven Zimmermann	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)
<u>/s/ Wolfgang Arnold</u> Wolfgang Arnold	Director
<u>Alain Munoz</u>	Director
<u>/s/ James I. Healy</u> James I. Healy	Director
<u>Oliver Kubli</u>	Director
<u>/s/ Antoine Papiernik</u> Antoine Papiernik	Director
<u>/s/ Colleen A. DeVries</u> Colleen A. DeVries SVP of National Corporate Research, Ltd.	Authorized Representative in the United States

EXHIBIT INDEX

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- 5 Opinion of Froriep, Swiss counsel to the Registrant (filed herewith)
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- 99.1 Auris Medical Holding AG Stock Option Plan A (incorporated herein by reference to Exhibit 10.11 to the Registrant's Registration Statement on Form F-1, filed with the Commission on August 5, 2014 (Registration File No. 333-197105))
- 99.2 Amendment to Auris Medical Holding AG Stock Option Plan A (filed herewith)
- 99.3 Auris Medical Holding AG Stock Option Plan C (incorporated herein by reference to Exhibit 10.12 to the Registrant's Registration Statement on Form F-1, filed with the Commission on August 5, 2014 (Registration File No. 333-197105))

ZURICH
GENEVA
ZUG
LAUSANNE
LONDON
MADRID

To:

Auris Medical Holding AG
Bahnhofstrasse 21
6300 Zug
Switzerland

Zurich, August 11, 2014

Dr Ansgar Schott | Partner
aschott@froriep.ch

Auris Medical Holding AG – Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as Swiss counsel to Auris Medical Holding AG (the “**Company**”) in connection with the filing of a registration statement on Form S-8 dated August 11, 2014, (the “**S-8 Registration Statement**”) for the purpose of registering under the United States Securities Act of 1933, as amended (the “**Securities Act**”) 354,750 common shares of CHF 0.40 par value each of the Company (the “**Shares**”), and any additional shares that become issuable under the Auris Medical Holding AG (f/k/a Auris Medical AG) Stock Option Plan A, as amended (“**Plan A**”) or the Auris Medical Holding AG (f/k/a Auris Medical AG) Stock Option Plan C (“**Plan C**”) by reason of any share dividend, share split or other similar transaction. As such counsel, we have been requested to render an opinion as to certain matters of Swiss law.

1. Basis of Opinion

This opinion is confined to and given on the basis of the laws of Switzerland in force at the date hereof and as currently applied by the Swiss courts. In the absence of statutory or established case law, we base our opinion on our independent professional judgement.

This opinion is also confined to the matters stated herein and is not to be read as extending, by implication or otherwise, to any other matter.

FRORIEP | Attorneys at law | Bellerivestrasse 201 | P.O. Box 385 | 8034
Zurich | T +41 44 386 60 00 | froriep.com

For the purpose of giving this opinion, we have only examined the following documents (the “**Documents**”):

- (i) a pdf copy of the S-8 Registration Statement;
- (ii) a pdf copy of each of (A) a registration statement on Form F-1 filed on June 27, 2014 (Registration No. 333-197105), including the prospectus set forth therein (the “**First Registration Statement**”), (B) the amendment No. 1 to the First Registration Statement filed on July 21, 2014 (the “**Amendment No. 1**”), and (C) the amendment No. 2 to the First Registration Statement filed on August 5, 2014 (the “**Amendment No. 2**”, and the First Registration Statement, as amended by the Amendment No. 1 and the Amendment No. 2, the “**Registration Statement**”) for the purpose of registering under the Securities Act 9,400,000 common shares of CHF 0.40 par value each of the Company and any additional shares with a nominal value of CHF 0.40 sold or, if and to the extent such option is exercised, to be sold to the underwriters pursuant to the over-allotment option granted by the Company to the underwriters;
- (iii) a pdf copy of the original certified articles of incorporation of the Company in their version of August 7, 2014 (the “**Articles**”);
- (iv) a pdf copy of the original of the internal regulations (*Organisationsreglement*) of the Company in their version of July 4, 2014 (the “**Organizational Regulations**”);
- (v) the original of a certified excerpt from the daily registry of the Commercial Register of the Canton of Zug dated August 8, 2014 relating to the Company (the “**Excerpt**”);
- (vi) a pdf copy of the notarized shareholders resolution passed at the extraordinary general meeting of shareholders of the Company held on July 14, 2014 regarding, among others, (a) the authorization (the “**Authorization**”) granted to the board of directors to increase the share capital up to CHF 3,760,000 divided into 9,400,000 shares of a nominal value of CHF 0.40 each and (b) the adoption of the Articles subject to the condition that the Authorization is exercised by the board of directors of the Company (the “**Shareholders Resolution**”);
- (vii) a pdf of the resolution of the Company’s pricing committee dated August 5, 2014, 2014 approving the pricing terms and conditions (the “**Pricing Committee Resolution**”);
- (viii) a pdf copy of a circular resolution of the Company’s board of directors dated June 26, 2014 approving, among others, the execution of the underwriting agreement, such underwriting agreement to reflect the pricing terms and conditions as approved by the pricing committee, the listing of the shares of the Company on the NASDAQ, the offering and sale of the Shares as contemplated in the underwriting agreement (the “**Listing Board Resolution**”);
- (ix) a pdf copy of the report of the board of directors of the Company regarding the increase of the Company’s share capital by the amount of CHF 3,760,000 divided into 9,400,000 shares of a nominal value of CHF 0.40 each (the “**Capital Increase**”) (*Kapitalerhöhungsbericht*), dated August 7, 2014 (the “**Board Report**”);

- (x) a pdf copy of the notarized resolutions of the board of directors of the Company regarding the execution of the Capital Increase based on the Authorization and the relevant adoption of the amended Company's Articles (*Feststellungsbeschluss*) as well as the statement on the execution of the Capital Increase and the entry into force of the generally revised Company's Articles, dated August 7, 2014 (the "**Capital Increase Board Resolution**" and together with the Listing Board Resolution, the "**Board Resolutions**");
- (xi) a pdf copy of certain declarations of the Company vis-à-vis the Commercial Register of the Canton of Zug (*Lex Friedrich- und Stampa-Erklärungen*), dated August 7, 2014 (the "**Declarations**");
- (xii) a pdf copy of the capital payment confirmation from UBS AG (*Kapitaleinzahlungsbestätigung*) regarding the transfer of CHF 3,760,000, to a blocked bank account, dated August 7, 2014 (the "**Bank Confirmation**");
- (xiii) pdf copies of the subscription forms (*Zeichnungsscheine*), each dated August 6, 2014, July 25, 2014, July 23, 2014 and July 18, 2014, respectively, and signed on behalf of the relevant underwriter (the "**Subscription Forms**");
- (xiv) a pdf copy of the audit confirmation by Deloitte AG on the Board Report (*Prüfungsbestätigung*), dated August 7, 2014 (the "**Audit Confirmation**"); and
- (xv) a pdf copy of the Company's uncertificated securities book dated August 8, 2014 (*Wertrechtbuch*) confirming the creation of 28,241,275 uncertificated securities of the Company (the "**Securities Book**").

No documents have been reviewed by ourselves in connection with this opinion other than those listed above. Accordingly, our opinion is limited to the above Documents and their legal implications under Swiss law.

All terms used in this opinion in uppercase form shall have the meaning ascribed to them in the S-8 Registration Statement (and the Registration Statement, respectively, incorporated by reference in the S-8 Registration Statement), unless otherwise defined herein. In this opinion, Swiss legal concepts are expressed in English terms and not in their original language. These concepts may not be identical to the concepts described by the same English language terms as they exist under the laws of other jurisdictions.

2. Assumptions

In rendering the opinion below, we have assumed:

- a) the conformity to the Documents of all documents produced to us as copies, fax copies or via e-mail, and that the original was executed in the manner appearing on the copy of the draft;

- b) the genuineness and authenticity of the signatures on all copies of the original Documents thereof which we have examined, and the accuracy of all factual information contained in, or material statements given in connection with, the Documents;
- c) the Shareholders Resolution, the Board Resolution and the Pricing Committee Resolution have been duly resolved in meetings duly convened and have not been rescinded or amended and are in full force and effect;
- d) the Board Report, the Declarations and the Audit Confirmation have not been rescinded or amended and are in full force and effect, and the Bank Confirmation is correct as of the date hereof;
- e) the S-8 Registration Statement, the First Registration Statement, the Amendment No. 1 and the Amendment No. 2 have been duly filed by the Company;
- f) the Articles, the Organizational Regulations, the Excerpt and the Securities Book are unchanged and correct as of the date hereof and no changes have been made which should have been or should be reflected in the Articles, the Organizational Regulations, the Excerpt or the Securities Book as of the date hereof;
- g) with regard to the Excerpt, a corresponding registration will be made in the main registry of the Commercial Register of the Canton of Zug relating to the Company, and the entering into force of the Company's Articles and the Capital Increase will be published in the Swiss Official Gazette of Commerce;
- h) each Subscription Form is within the capacity and power of, and has been validly authorized and executed by and is binding on the relevant Underwriter; and
- i) to the extent relevant for purposes of this opinion, all factual information contained in, or material statements given in connection with, the Documents are true, complete and accurate.

3. Opinion

Based upon the foregoing and subject to the qualifications set out below, we are of the opinion that the Shares have been validly issued, fully paid-in (up to their nominal amount) and are non-assessable.

4. Qualifications

The above opinions are subject to the following qualifications:

- a) The lawyers of our firm are members of the Swiss bar and do not hold themselves to be experts in any laws other than the laws of Switzerland. Accordingly, we are opining herein as to Swiss law only and we express no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction.
- b) This opinion is based on the current provisions of the laws of Switzerland and the regulations thereunder in effect on the date hereof and only as currently interpreted in Switzerland. Such laws and their interpretation are subject to change.
- c) Notwithstanding the registration of the share capital with the Commercial Register of the Canton of Zug, the Shareholders Resolution underlying such share capital may be challenged by a dissenting shareholder in court within two months after the Shareholders Resolution. Should the court decide in the favor of the claimant, the court may annul the relevant resolution of the general meeting of the shareholders. As a consequence, any amendment made to the articles of incorporation of the company based on such a resolution may be void.
- d) When used in this opinion, the term “non-assessable” means that no further contributions have to be made by the relevant holder of the Shares.
- e) When used in this opinion, the term “validly issued” means that the issuance of the Shares is valid between the Company and the participants in Plan A and Plan C.
- f) We express no opinion as to the accuracy or completeness of the information contained in the S-8 Registration Statement or the Registration Statement (or any document incorporated by reference in the S-8 Registration Statement).
- g) We express no opinion as to any commercial, calculating, auditing or other non-legal matters. Further, we express no opinion as to tax law.

* * *

We have rendered this opinion as of the date hereof and we assume no obligation to advise you of changes that may thereafter be brought to our attention.

We hereby consent to the filing of this opinion as an exhibit to the S-8 Registration Statement and to the references to us under the heading "Legal Matters" contained in the S-8 Registration Statement (and the Registration Statement, respectively, incorporated by reference in the S-8 Registration Statement). In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act.

This opinion shall be governed by and construed in accordance with the laws of Switzerland.

Sincerely yours,

FRORIEP

/s/ Dr Ansgar Schott
Dr Ansgar Schott

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors
Auris Medical Holding AG (formerly Auris Medical AG):

We consent to the incorporation by reference in this registration statement on Form S-8 of Auris Medical Holding AG of our report dated March 18, 2014, with respect to the consolidated statements of financial position of Auris Medical AG and subsidiaries as of December 31, 2013, 2012 and January 1, 2012, and the related consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows, for each of the years in the two-year period ended December 31, 2013, which report appears in the Form F-1 of Auris Medical Holding AG, and to the reference to our firm under the heading "Experts".

KPMG AG

/s/ Martin Rohrbach

Martin Rohrbach

/s/ Charles Errico

Charles Errico

Zurich, Switzerland
August 11, 2014

**Amendment to
Auris Medical Holding AG (f/k/a Auris Medical AG)
Stock Option Plan A**

Based on the decision by the Company's Board of Directors of August 8, 2014, Art. 7.4 is amended as follows:

In case of IPO, merger or change of control (hereinafter referred to as each a "Transaction") as well as in case of transfer of the Participant's employment contract to another employer arising out of the transfer of all or part of the Company's assets or activities to said employer, any option, even if not vested as per Section 7.3 above, shall:

- vest as from the written announcement of the Transaction to the Participants, but in any case on the closing date of the Transaction (which closing shall be announced by the Company by written communication to all Participants at the latest on the closing date) and shall become immediately exercisable upon vesting ~~for a maximum duration of 60 days following the closing date of the Transaction (for the avoidance of doubt, it is precised that, in such case, the 5 year duration of Section 7.2 above is shortened to 60 days after the closing date of the Transaction);~~

...

Zug, August 8, 2014

For the Board of Directors



Thomas Meyer, Chairman