ThinkEquity LLC
17 State Street, 41st Floor
New York, NY 10004

March 17, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F St., NE
Washington, D.C. 20549

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

Ladies and Gentlemen:

On March 13, 2023, ThinkEquity LLC, as representative of the underwriters, requested acceleration of the effective date of the above-referenced Registration Statement so that it would become effective at 5:00PM on Wednesday, March 15, 2023 or as soon thereafter as practicable. We hereby withdraw such request.

Very truly yours,

ThinkEquity LLC

By: /s/ Eric Lord
Name: Eric Lord
Title: Head of Investment Banking