

June 22, 2020

Elmar Schaerli
Chief Financial Officer
Auris Medical Holding Ltd.
Clarendon House
2 Church Street
Hamilton HM11
Bermuda

Holding Ltd.

Fiscal Year ended December 31, 2019
2020

Re: Auris Medical

Form 20-F for the

Filed April 16,

File No. 001-36582

Dear Mr. Schaerli:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences