

September 29, 2022

Samuel Wickline
Chief Scientific Officer
Altamira Therapeutics Ltd.
Clarendon House
2 Church Street
Hamilton HM 11
Bermuda

Therapeutics Ltd.
Statement on Form F-3
2022

Re: Altamira
Registration
Filed September 23,
File No. 333-267584

Dear Mr. Wickline:

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.

Gorsky at 202-551-7836 with any questions.

Please contact Joshua

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:
Esq.

Steven M. Skolnick,