

VIA FACSIMILE AND EDGAR

U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, DC 20549

**Re: Altamira Therapeutics Ltd.
Registration Statement on Form F-1 (Registration No. 333-272741), as amended - Concurrence in Acceleration Request**

Ladies and Gentlemen:

H.C. Wainwright & Co., LLC ("Wainwright"), solely acting as placement agent on a best efforts basis in an offering pursuant to the registration statement on Form F-1 (333-272741) (the "Registration Statement"), hereby concurs in the request by Altamira Therapeutics Ltd. that the effective date of the above-referenced registration statement be accelerated to 5:15 P.M. (Eastern Time), or as soon as practicable thereafter, on Wednesday July 5, 2023, pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"). Wainwright affirms that it is aware of its obligations under the Securities Act as they pertain to the best efforts offering pursuant to the Registration Statement.

Very truly yours,

H.C. WAINWRIGHT & CO., LLC

By: /s/ Mark W. Viklund

Name: Mark W. Viklund

Title: Chief Executive Officer