Auris Medical Holding AG Re: Registration Statement on Form F-1 Registration No. 333-197105

Securities and Exchange Commission **Division of Corporation Finance** 100 F Street, N.E. Washington, D.C. 20549

Ladies and Gentlemen:

In accordance with Rule 461 and Rule 430A under the Securities Act of 1933, as amended, the undersigned registrant hereby requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 4:30 p.m. Eastern Daylight Time on July 31, 2014 or as soon thereafter as is practicable. By separate letter, the underwriters of the issuance of the securities being registered join in this request for acceleration.

We hereby acknowledge that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing; the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company
- from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

Auris Medical Holding AG

By: /s/ Thomas Meyer Name: Thomas Meyer Title: Chief Executive Officer

<u>Via EDGAR</u>