

**Oculus Holding AG**

Bahnhofstrasse 7

CH-6300

Zug, Switzerland

February 2, 2023

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Li Xiao  
Daniel Gordon  
Daniel Crawford  
Ada D. Sarmiento

Re: Oculus Holding AG  
Registration Statement on Form F-4  
File No. 333-268201

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Oculus Holding AG, a stock corporation (*Aktiengesellschaft*) incorporated and existing under the laws of Switzerland (the "**Registrant**"), hereby requests acceleration of effectiveness of its registration statement on Form F-4 (File No. 333-268201), as amended, to 4:00 p.m. Eastern Time on February 3, 2023, or as soon as practicable thereafter.

The Registrant hereby authorizes Derek Dostal of Davis Polk & Wardwell LLP to orally modify or withdraw this request for acceleration.

Please contact Derek Dostal of Davis Polk & Wardwell LLP at (212) 450-4322 or derek.dostal@davispolk.com with any questions you may have concerning this request, and please notify him when this request for acceleration has been granted.

Very truly yours,

/s/ Eduardo Bravo Fernandez de Araoz

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Eduardo Bravo Fernandez de Araoz, Principal Executive  
Officer, Oculus Holding AG

cc: Derek Dostal, Davis Polk & Wardwell LLP